epjpf; $w;W - cs;slf;fq;fsJ ml;ltiz

|  |  | gf;fk;  ,y. |
| --- | --- | --- |
| epjpf; $w;Wf;fs; | |  |
|  | ,yhgk; my;yJ el;lf; $w;W | 173 |
|  | tphpthd tUkhdf; $w;W | 174 |
|  | epjp epiyikf; $w;W | 175 |
|  | cupj;Jtj;jpyhd khw;wq;fspd; $w;W | 176 |
|  | fhRg; gha;r;ry; $w;W | 178 |
|  |  |  |
| epjpf; $w;Wf;fSf;fhd Fwpg;Gfs; | |  |
| 1. | $l;lhz;ik kw;Wk; FOkj; jfty;fs; | 179 |
| 2. | jahhpg;gpd; mbg;gil kw;Wk; Vida Kf;fpa fzf;fPl;Lf; nfhs;iffs; | 179 |
| 3. | nghJthd fzf;fPl;Lf; nfhs;iffs; | 182 |
| 4. | toq;fg;gl;l epakq;fs; Mdhy; ,d;dKk; gaDf;F tuhjit | 186 |
|  |  |  |
| ,yhgk; my;yJ el;lf; $w;W | |  |
| 5. | nkhj;j tUkhdk; | 188 |
| 6. | Njwpa tl;b tUkhdk; | 188 |
| 7. | Njwpa cioj;j fhg;GWjp jtizg;gzk; | 190 |
| 8. | fl;lz kw;Wk; juF tUkhdk; | 191 |
| 9. | epjpr; nrhj;Jf;fspyhd Njwpa ,yhgk;/(el;lk;) - ,.e.C.ep.ng. | 192 |
| 10. | Vida nraw;ghl;L tUkhdk; | 192 |
| 11. | fld;fs; kw;Wk; tUkjpfSf;fhd tYf;Fd;wy; fl;lzk; kw;Wk; Vida el;lq;fs; | 193 |
| 12. | Mszpr; nrytpdq;fs; | 196 |
| 13. | ngWkhdj;Nja;T kw;Wk; ngWkjpFiwg;G | 196 |
| 14. | eyd;fs;> Nfhuy;fs; kw;Wk; fhg;gPl;Lr; nrytpdk; | 197 |
| 15. | Vida nrw;ghl;L nrytpdq;fs; | 198 |
| 16. | epjpr; Nritfspyhd thp | 198 |
| 17. | tukhd thpr; nrytpdk; | 199 |
| 18. | rhjhuz gq;nfhd;wpw;fhd mbg;gil / ePh;j;j ciog;G | 202 |
| 19. | gq;nfhd;wpw;fhd gq;fpyhgk; | 203 |
|  |  |  |
| epjp epiyikf; $w;W - nrhj;Jf;fs; | |  |
| 20. | mstPl;L mbg;gilapy; epjpapay; fUtpfspd gFg;gha;T | 203 |
| 21. | nrhj;Jf;fs; kw;Wk; nghWg;Gf;fspd; epahag; ngWkjp | 205 |
| 22. | fhRk; fhRf;Fr; rkdhditfSk; | 212 |
| 23. | tq;fpfs; kw;Wk; epjpapay; epWtdq;fSldhd kPjp | 213 |
| 24. | epjpapay; nrhj;Jf;fs; - ,yhgk; my;yJ el;lj;jpDhlhf epahag; ngWkjpapy; | 214 |
| 25. | fld;fs; kw;Wk; tUkjpfs; - ngWkjp Fiwg;Gf; fpuaj;jpy; | 216 |
| 26. | fhg;GWjp kw;Wk; kPs;fhg;GWjp tUkjpfs; | 233 |
| 27. | epjpr; nrhj;Jf;fs; - Vida tphpthd tUkhdj;jpDlhf epahag; ngWkjpapy; | 234 |
| 28. | fld; fUtpfs; - ngWkjpFiwg;Gf; fpuaj;jpy; | 236 |
| 29. | Jizf;fk;gdpfspyhd KjyPLfs; | 236 |
| 30. | KjyPl;L Mjdk; | 238 |
| 31. | Vida nrhj;Jf;fs; | 240 |
| 32. | Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzk; | 241 |
| 33. | gad;gLj;Jtjw;F chpikAs;s nrhj;Jf;fs; | 245 |
| 34. | ed;kjpg;G kw;Wk; mUtr; nrhj;Jf;fs; | 246 |
|  | |  |
| epjp epiyikf; $w;W - nghWg;Gf;fs; | |  |
| 35. | tq;fpfSf;F nrYj;jNtz;bait | 248 |
| 36. | thbf;ifahsh;fSf;F nrYj;jNtz;bait | 251 |
| 37. | toq;fg;gl;l fld; gpizaq;fs; | 252 |
| 38. | Vida epjpg; nghWg;Gf;fs; | 255 |
| 39. | fhg;GWjpg; nghWg;Gf;fs; kw;Wk; nrYj;jNtz;ba kPs;fhg;GWjp | 255 |
| 40. | Fj;jif nghWg;Gf;fs; | 257 |
| 41. | eilKiw thpg; nghWg;Gf;fs; | 258 |
| 42. | Vida nghWg;Gf;fs; | 259 |
| 43. | Xa;Tngwy; eyd; flg;ghL | 259 |
| 44. | xj;jpitf;fg;gl;l thpg; nghWg;Gf;fs; / (nrhj;Jf;fs;) | 262 |
|  |  |  |
| epjp epiyikf; $w;W - chpj;Jtk; | | |
| 45. | $wg;gl;l %yjdk; | 264 |
| 46. | rl;luPjpahd xJf;f epjpak; | 265 |
| 47. | epWj;jpitf;fg;gl;l ciog;Gf;fs; | 266 |
| 48. | Vida xJf;fq;fs; | 266 |
| 49. | fl;Lg;ghlw;w mf;fiw | 268 |
|  |  |  |
| fhRg; gha;r;ry; $w;W | | |
| 50. | nraw;ghl;L eltbf;iffspypUe;J cUthf;fg;gl;l Njwpa fhRf;fhd fzf;fpzf;fk; | 268 |
| 51. | nraw;ghl;L nrhj;Jf;fspypUe;jhd khw;wk; | 269 |
| 52. | nraw;ghl;L nghWg;GfspypUe;jhd khw;wk; | 269 |
|  |  |  |
| Vida epjpapay; ntspg;gLj;jy;fs; | | |
| 53. | Iag;ghlhd nghWg;Gf;fs; kw;Wk; flg;ghLfs; | 270 |
| 54. | rhjhuz gq;nfhd;wpw;fhd Njwpa nrhj;Jf;fs; | 271 |
| 55. | eilKiw/eilKiwaw;w gFg;gha;T | 272 |
| 56. | gphpTthhpahd epjpapay; mwpf;ifaply; | 273 |
| 57. | gpizaPL nra;ag;gl;l nrhj;Jf;fs; | 275 |
| 58. | njhlh;Gila jug;gpdh; ntspg;gLj;jy; | 275 |
| 59. | ,lh;Neh;if Kfhikj;Jtk; | 280 |
| 60. | mwpf;ifaplg;gLk; fhyj;jpw;F gpd;duhd epfo;Tfs; | 307 |

,yhgk; my;yJ el;lf; $w;W

|  |  |  | fk;gdp | | | FOkk; | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| brk;gh; 31 ,y; epiwtile;j tUlj;jpw;fhdJ | Fwpg;G | gf;fk;  ,y. | **2021**  &**. '000** | **2020**  &**. '000** | khw;wk;  **%** | **2021**  &**. '000** | **2020**  &**. '000** | khw;wk;  **%** |
|  |  |  |  |  |  |  |  |  |
| nkhj;j tUkhdk; | 5 | 188 | **27,103,798** | 33,599,314 | (19.33) | **33,645,265** | 40,054,830 | (16.00) |
|  |  |  |  |  |  |  |  |  |
| tl;b tUkhdk; | 6.1 | 189 | **24,983,445** | 31,459,108 | (20.58) | **26,821,838** | 33,282,879 | (19.41) |
| fop: tl;br; nrytpdk; | 6.2 | 189 | **13,064,310** | 15,786,586 | (17.24) | **13,375,197** | 16,110,935 | (16.98) |
| Njwpa tl;b tUkhdk; | 6 | 188 | **11,919,135** | 15,672,522 | (23.95) | **13,446,641** | 17,171,944 | (21.69) |
|  |  |  |  |  |  |  |  |  |
| Njwpa cioj;j fhg;GWjp jtizg;gzk; | 7 | 190 | **-** | - | - | **5,028,549** | 5,202,030 | (3.33) |
| fl;lz kw;Wk; juF tUkhdk; | 8 | 191 | **1,818,675** | 1,694,014 | 7.36 | **1,198,054** | 1,165,632 | 2.78 |
| epjpr; nrhj;Jf;fspyhd Njwpa ,yhgk; / (el;lk;)- ,.e.C.ep.ng. | 9 | 192 | **162,616** | 11,017 | 1,376.05 | **228,258** | 19,586 | 1,065.41 |
| Vida nraw;ghl;L tUkhdk; | 10 | 192 | **139,062** | 435,175 | (68.04) | **368,566** | 384,703 | (4.19) |
| nkhj;j nraw;ghl;L tUkhdk; |  |  | **14,039,488** | 17,812,728 | (21.18) | **20,270,068** | 23,943,895 | (15.34) |
| fop: fld;fs; kw;Wk; tUkjpfSf;fhd tYf;fFd;wy; fl;lzk; kw;Wk; Vida el;lq;fs; | 11 | 193 | **1,043,837** | 4,646,683 | (77.54) | **1,352,489** | 4,901,902 | (72.41) |
| gad;gLj;Jtjw;F chpikAs;s nrhj;Jf;fSf;fhd tYf;Fd;wy; fl;lzk; | 33 | 245 | **-** | 36,965 | (100.00) | **-** | 36,965 | (100.00) |
| ed;kjpg;gpw;fhd tYf;Fd;wy; fl;lzk; | 34 | 246 | **99,209** | 68,145 | 45.59 | **99,209** | 68,145 | 45.59 |
| Njwpa nraw;ghl;L tUkhdk; |  |  | **12,896,442** | 13,060,935 | (1.26) | **18,818,370** | 18,936,883 | (0.63) |
|  |  |  |  |  |  |  |  |  |
| fop: nrytpdq;fs; |  |  |  |  |  |  |  |  |
| Mszpr; nryTfs; | 12 | 196 | **3,465,373** | 3,701,385 | (6.38) | **4,354,636** | 4,561,026 | (4.53) |
| nghWkhdj;Nja;T kw;Wk; ngWkhdf;Fiwg;G | 13 | 196 | **722,994** | 717,021 | 0.83 | **647,693** | 635,998 | 1.84 |
| eyd;fs;> Nfhuy;fs; kw;Wk; fhg;gPl;Lr; nrytpdk; | 14 | 197 | **-** | - | - | **2,663,347** | 3,441,937 | (22.62) |
| Vida nraw;ghl;Lr nryTfs; | 15 | 198 | **1,612,859** | 2,088,244 | (22.76) | **2,048,058** | 2,565,073 | (20.16) |
| nkhj;j nraw;ghl;L nrytpdq;fs; |  |  | **5,801,226** | 6,506,650 | (10.84) | **9,713,734** | 11,204,034 | (13.30) |
|  |  |  |  |  |  |  |  |  |
| epjpr; Nritfspyhd thpfSf;F Ke;jpa nraw;ghl;L ,yhgk; |  |  | **7,095,216** | 6,554,285 | 8.25 | **9,104,636** | 7,732,849 | 17.74 |
| fop: epjpr; Nritfspyhd thp | 16 | 198 | **1,222,628** | 2,002,460 | (38.94) | **1,273,966** | 2,030,532 | (37.26) |
| tUkhd thpr; nrytpdj;jpw;F Ke;jpa ,yhgk; |  |  | **5,872,588** | 4,551,825 | 29.02 | **7,830,670** | 5,702,317 | 37.32 |
| fop: tUkhd thpr; nrytpdk; | 17 | 199 | **1,839,568** | 1,609,317 | 14.31 | **2,234,336** | 2,110,568 | 5.86 |
| tUlj;jpw;fhd ,yhgk; |  |  | **4,033,020** | 2,942,508 | 37.06 | **5,596,334** | 3,591,749 | 55.81 |
|  |  |  |  |  |  |  |  |  |
| gpd;tUtdtw;wpw;F cilikahf;fj;jf;f ,yhgk; |  |  |  |  |  |  |  |  |
| fk;gdpapd; chpj;Jt cilikahsh;fSf;F |  |  | **4,033,020** | 2,942,508 | 37.06 | **5,294,015** | 3,408,670 | 55.31 |
| fl;Lg;ghlw;w mf;fiw | 49 | 268 | **-** | - | - | **302,319** | 183,079 | 65.13 |
| tUlj;jpw;fhd ,yhgk; |  |  | **4,033,020** | 2,942,508 | 37.06 | **5,596,334** | 3,591,749 | 55.81 |
|  |  |  |  |  |  |  |  |  |
| rhjhuz gq;nfhd;;wpw;fhd mbg;gil /ePh;j;j ciog;G (&gh) | 18 | 202 | **2.37** | 1.73 | 36.99 | **3.11** | 2.00 | 55.50 |
| rhjhuz gq;nfhd;wpw;fhd gq;fpyhgk; (&gh) | 19 | 203 | **0.60** | 1.20 | (49.88) |  |  |  |

gf;fq;fs; 179 Kjy; 307 tiu fhzg;gLk; Fwpg;Gf;fs; epjpf; $w;Wf;fspd; xd;wpize;j ghfkhAs;sd.

tphpthd tUkhdf; $w;W

|  |  |  | fk;gdp | | | FOkk; | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| khhr; 31 ,y; epiwtile;j tUlj;jpw;fhdJ | Fwpg;G | gf;fk;  ,y. | **2021**  &**. '000** | **2020**  &**. '000** | khw;wk;  **%** | **2021**  &**. '000** | **2020**  &**. '000** | khw;wk;  % |
|  |  |  |  |  |  |  |  |  |
| tUlj;jpw;fhd ,yhgk; |  |  | **4,033,020** | 2,942,508 | 37.06 | **5,596,334** | 3,591,749 | 55.81 |
|  |  |  |  |  |  |  |  |  |
| Vida tphpthd tUkhdk;> thp epfuhf |  |  |  |  |  |  |  |  |
| mLj;J tUk; tUlq;fspy; ,yhgk; my;yJ el;lj;jpw;F kPs;tifg;gLj;jNtz;ba cUg;gbfs; (thp epfh;)**:** |  |  |  |  |  |  |  |  |
| ntspehl;L Jizf;fk;gdpapd; epjpf; $w;Wf;fis khw;WtjpypUe;J vOk; Njwpa ,yhgk; /(el;lk;) | 48.4 | 267 | **-** | - | - | **141,728** | 139,129 | 1.87 |
| mLj;J tUk; tUlq;fspy; ,yhgk; my;yJ el;lj;jpw;F kPs;tifg;gLj;jg;gl;l Njwpa cUg;gbfs; |  |  | **-** | - | - | **141,728** | 139,129 | 1.87 |
|  |  |  |  |  |  |  |  |  |
| mLj;J tUk; tUlq;fspy; ,yhgk; my;yJ el;lj;jpw;F kPs;tifg;gLj;jg;glf;$lhj cUg;gbfs; (thp epfh;): |  |  |  |  |  |  |  |  |
| eph;zapf;fg;gl;l eyd; jpl;lq;fspyhd Njwpa fhg;gPl;Lf; fzpg;G ,yhgq;fs; **/(**el;lq;fs;**)** |  |  |  |  |  |  |  |  |
| Xa;Tngwy; eyd; flg;ghl;byhd fhg;gPl;Lf; fzpg;G ,yhgq;fs; kw;Wk; el;lq;fs; | 43.2 | 260 | **107,003** | 172 | 62,111.05 | **106,891** | 1,225 | 8,625.80 |
| fhg;gPl;Lf; fzpg;G ,yhgq;fs; kw;Wk; el;lq;fspyhd xj;jpitf;fg;gl;l thp tpisT | 44.1 | 263 | **(29,961)** | (49) | (61,044.90) | **(27,690)** | (91) | (30,328.57) |
|  |  |  |  |  |  |  |  |  |
| epjpr; nrhj;Jf;fs; - Vida tphpthd tUkhdj;jpDhlhf epahag; ngWkjpapy; |  |  |  |  |  |  |  |  |
| kPs; mstPl;byhd ,yhgk; /(el;lk;) | 48.3 | 267 | **(15,263)** | (49,372) | 69.09 | **(5,512)** | (61,300) | 91.01 |
| mLj;JtUk; tUlq;fspy; ,yhgk; my;yJ el;lj;jpw;F kPs;tifg;gLj;jf;$lhj Njwpa cUg;gbfs; |  |  | **61,779** | (49,249) | 225.44 | **73,689** | (60,166) | 222.48 |
| tUlj;jpw;fhd Vida tphpthd tUkhdk;> thp epfh; |  |  | **61,779** | (49,249) | 225.44 | **215,417** | 78,963 | 172.81 |
| tUlj;jpw;fhd nkhj;j tphpthd tUkhdk; |  |  | **4,094,799** | 2,893,259 | 41.53 | **5,811,751** | 3,670,712 | 58.33 |
|  |  |  |  |  |  |  |  |  |
| gpd;tUtdtw;wpw;F cilikahf;fj;jf;fit**:** |  |  |  |  |  |  |  |  |
| fk;gdpapd; chpj;Jilahsh;fSf;F |  |  | **61,779** | (49,249) | 225.44 | **212,979** | 82,278 | 158.85 |
| fl;Lg;ghlw;w mf;fiwfs; | 49 | 268 | **-** | - | - | **2,438** | (3,315) | 173.54 |
| tUlj;jpw;fhd tphpthd tUkhdk;> thp epfh; |  |  | **61,779** | (49,249) | 225.44 | **215,417** | 78,963 | 172.81 |
| tUlj;jpw;fhd nkhj;j tphpthd tUkhdk; |  |  | **4,094,799** | 2,893,259 | 41.53 | **5,811,751** | 3,670,712 | 58.33 |

gf;fq;fs; 179 Kjy; 307 tiu fhzg;gLk; Fwpg;Gf;fs; epjpf; $w;Wf;fspd; Xh; xd;wpize;j ghfkhAs;sd.

epjp epiyikf; $w;W

|  |  |  | fk;gdp | | | FOkk; | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| khh;r; 31 ,y; cs;sthwhdJ | Fwpg;G | gf;fk;,y. | **2021**  &**. '000** | **2020**  &**. '000** | khw;wk;  **%** | **2021**  &**. '000** | **2020**  &**. '000** | khw;wk;  **%** |
|  |  |  |  |  |  |  |  |  |
| nrhj;Jf;fs; |  |  |  |  |  |  |  |  |
| fhR kw;Wk; fhRf;Fr; rkdhditfs; | 22 | 212 | **2,703,031** | 7,164,139 | (62.27) | **3,844,694** | 7,693,032 | (50.02) |
| tq;fpfs; kw;Wk; epjpapay; epWtdq;fSldhd kPjpfs; | 23 | 213 | **5,399,071** | 3,207,440 | 68.33 | **8,231,101** | 6,661,407 | 23.56 |
| epjpr; nrhj;Jf;fs; - ,yhgk; my;yJ el;lj;jpDhlhf epahag; ngWkjpapy; | 24 | 214 | **109,787** | 1,031,719 | (89.36) | **1,281,753** | 1,198,592 | 6.94 |
| fld;fs; kw;Wk; tUkjpfs; - ngWkjp Fiwg;Gf; fpuaj;jpy; | 25 | 216 | **141,387,907** | 147,747,511 | (4.30) | **149,342,332** | 154,134,934 | (3.11) |
| fhg;GWjp kw;Wk; kPs;fhg;GWjp tUkjpfs; | 26 | 233 | **-** | - | - | **1,024,461** | 1,194,933 | (14.27) |
| epjpr; nrhj;Jf;fs; - Vida tphpthd tUkhdj;jpDhlhf epahag; ngWkjpapy; | 27 | 234 | **309,118** | 324,381 | (4.71) | **735,494** | 1,455,702 | (49.47) |
| fld; fUtp - ngWkjp Fiwg;Gf; fpuaj;jpy; | 28 | 236 | **6,994,206** | 4,106,963 | 70.30 | **8,593,386** | 4,813,439 | 78.53 |
| Jizf;fk;gdpfspyhd KjyPLfs; | 29 | 236 | **3,213,788** | 3,213,788 | - | **-** | - | - |
| KjyPl;L Mjdk; | 30 | 238 | **-** | - | - | **820,664** | 1,131,652 | (27.48) |
| Vida nrhj;Jf;fs; | 31 | 240 | **575,220** | 1,147,001 | (49.85) | **932,018** | 1,235,329 | (24.55) |
| Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzk; | 32 | 241 | **1,049,250** | 1,143,929 | (8.28) | **4,034,265** | 3,998,370 | 0.90 |
| gad;gLj;Jtjw;F chpikAs;s nrhj;Jf;fs; | 33 | 245 | **2,242,444** | 1,939,450 | 15.62 | **1,591,297** | 1,639,482 | (2.94) |
| xj;jpitf;fg;gl;l thpr; nrhj;Jf;fs; | 44 | 262 | **415,841** | 376,291 | 10.51 | **594,495** | 471,841 | 25.99 |
| ed;kjpg;G kw;Wk; mUtr; nrhj;Jf;fs; | 34 | 246 | **146,446** | 257,581 | (43.15) | **265,506** | 368,574 | (27.96) |
| nkhj;j nrhj;Jf;fs; |  |  | **164,546,109** | 171,660,193 | (4.14) | **181,291,466** | 185,997,287 | (2.53) |
|  |  |  |  |  |  |  |  |  |
| nghWg;Gf;fs; |  |  |  |  |  |  |  |  |
| tq;fpfSf;F nrYj;jNtz;bait | 35 | 248 | **6,439,310** | 7,938,185 | (18.88) | **9,003,873** | 10,978,046 | (17.98) |
| thbf;ifahsh;fSf;F nrYj;jNtz;bait | 36 | 251 | **101,502,931** | 106,701,027 | (4.87) | **103,743,716** | 107,685,592 | (3.66) |
| toq;fg;gl;l fld; gpizaq;fs; | 37 | 252 | **13,825,553** | 18,479,260 | (25.18) | **13,684,516** | 18,338,039 | (25.38) |
| Vida epjpg; nghWg;Gf;fs; | 38 | 255 | **4,131,671** | 3,014,117 | 37.08 | **4,110,795** | 2,829,708 | 45.27 |
| fhg;GWjp nghWg;Gf;fs; kw;Wk; nrYj;jNtz;ba kPs;fhg;GWjp | 39 | 255 | **-** | - | - | **5,015,885** | 5,065,220 | (0.97) |
| Fj;jif nghWg;Gf;fs; | 40 | 257 | **2,286,386** | 1,909,098 | 19.76 | **1,614,660** | 1,594,245 | 1.28 |
| eilKiw thpg; nghWg;Gf;fs; | 41 | 258 | **362,450** | 1,803,309 | (79.90) | **883,900** | 2,077,418 | (57.45) |
| Vida nghWg;Gf;fs; | 42 | 259 | **1,069,120** | 975,694 | 9.58 | **1,156,822** | 1,052,756 | 9.89 |
| Xa;Tngwy; eyd; flg;ghL | 43 | 259 | **587,257** | 592,871 | (0.95) | **657,778** | 647,929 | 1.52 |
| xj;jpitf;fg;gl;l thpg; nghWg;Gf;fs; | 44 | 262 | **-** | - | - | **297,568** | 418,132 | (28.83) |
| nkhj;j nghWg;Gf;fs; |  |  | **130,204,678** | 141,413,561 | (7.93) | **140,169,513** | 150,687,085 | (6.98) |
|  |  |  |  |  |  |  |  |  |
| chpj;Jtk; |  |  |  |  |  |  |  |  |
| $wg;gl;l %yjdk; | 45 | 264 | **14,892,036** | 13,915,414 | 7.02 | **14,892,036** | 13,915,414 | 7.02 |
| rl;luPjpahd xJf;f epjpak; | 46 | 265 | **2,406,995** | 2,205,344 | 9.14 | **2,464,951** | 2,235,077 | 10.28 |
| epWj;jpitf;fg;gl;l ciog;Gf;fs; | 47 | 266 | **17,159,777** | 14,227,988 | 20.61 | **20,682,106** | 16,517,824 | 25.21 |
| Vida xJf;fq;fs; | 48 | 266 | **(117,377)** | (102,114) | 14.95 | **421,319** | 285,103 | 47.78 |
| fk;gdpapd; chpj;Jilikahsh;fSf;F cilikahf;fj;jf;f nkhj;j chpj;Jtk; |  |  | **34,341,431** | 30,246,632 | 13.54 | **38,460,412** | 32,953,418 | 16.71 |
| fl;Lg;ghlw;w mf;fiw | 49 | 268 | **-** | - | - | **2,661,541** | 2,356,784 | 12.93 |
| nkhj;j chpj;Jtk; |  |  | **34,341,431** | 30,246,632 | 13.54 | **41,121,953** | 35,310,202 | 16.46 |
| nkhj;j nghWg;Gf;fs; kw;Wk; chpj;Jtk; |  |  | **164,546,109** | 171,660,193 | (4.14) | **181,291,466** | 185,997,287 | (2.53) |
|  |  |  |  |  |  |  |  |  |
| Iag;ghlhd nghWg;Gf;fs; kw;Wk; flg;ghLfs; | 53 | 270 | **10,998,111** | 5,316,892 | 106.85 | **11,045,100** | 5,350,615 | 106.43 |
| rhjhuz gq;nfhd;wpw;fhd Njwpa nrhj;jpd; ngWkjp (&gh) | 54 | 271 | **20.15** | 18.58 | 8.42 | **22.56** | 20.25 | 11.45 |

,e;j epjpf;$w;Wf;fs; 2007 Mk; Mz;bd; 07Mk; ,yf;f fk;gdpfs; rl;lj;jpd; Njitg;ghLfSf;F ,zq;f jahhpf;fg;gl;Ls;sd vd ehk; rhd;wspf;fpd;Nwhk;.

Xkhy; Rkdrpwprkpe;jpu khh;rpypd;

gpujk Kfhikahsh; - epjpgpujk epiwNtw;W mjpfhhp

,e;j epjpf;$w;Wf;fSf;F gzpg;ghsh; rigahdJ nghWg;ghspahAs;sJ.

rigf;fhfTk; kw;Wk; rigapd; rhh;gpYk; mq;fPfhpf;fg;gl;L ifnahg;gkplg;gl;lJ.

R[Pt uh[gf;~nuh`hd; gj;jpuNf

jiyth;gzpg;ghsh;

gf;fq;fs; 179 Kjy; 307 tiu fhzg;gLk; Fwpg;Gf;fs; epjpf; $w;Wf;fspd; Xh; xd;wpize;j ghfkhAs;sd.

4 [\_d; 2021

nfhOk;G

chpj;Jtj;jpyhd khw;wq;fspd; $w;W

| fk;gdp |  |  | Vida  xJf;fq;fs; |  |  |
| --- | --- | --- | --- | --- | --- |
| $wg;gl;l  %yjdk; | rl;luPjpahd  xJf;f  epjpak; | epahag;  ngWkjp  xJf;fk; | epWj;jpitf;fg;gl;l  ciog;Gfs; | nkhj;j  chpj;Jtk; |
| &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |
| 1 Vg;uy; 2021 .y; cs;sthwhd kPjp | 13,236,073 | 2,058,219 | (52,742) | 13,361,805 | 28,603,355 |
|  |  |  |  |  |  |
| tUlj;jpw;fhd nkhj;j tphpthd tUkhdk; |  |  |  |  |  |
| tUlj;jpw;fhd ,yhgk; | - | - | - | 2,942,508 | 2,942,508 |
| Vida tphpthd tUkhdk; (thp epfh;) | - | - | (49,372) | 123 | (49,249) |
| tUlj;jpw;fhd nkhj;j tphpthd tUkhdk; | - | - | (49,372) | 2,942,631 | 2,893,259 |
|  |  |  |  |  |  |
| chpj;Jtj;jpy; Neubahf mq;fPfhpf;fg;gl;l chpj;Jt cilikahsh;fSldhd nfhLf;fy; thq;fy;fs; |  |  |  |  |  |
| xJf;fq;fSf;fhd khw;wy;fs; | - | 147,125 | - | (147,125) | - |
| nrYj;jg;gl;l gq;fpyhgk; - ,ilf;fhy | - | - | - | (1,139,392) | (1,139,392) |
| - ,Wjp | 679,341 | - | - | (789,931) | (110,590) |
| chpj;Jt cilikahsh;fSldhd nkhj;j nfhLf;fy; thq;fy;fs; | 679,341 | 147,125 | - | (2,076,448) | (1,249,982) |
|  |  |  |  |  |  |
| 31 khh;r; 2020 ,y; cs;sthwhd kPjp | 13,915,414 | 2,205,344 | (102,114) | 14,227,988 | 30,246,632 |
|  |  |  |  |  |  |
| 1 Vg;uy; 2020 ,y; cs;sthwhd kPjp | 13,915,414 | 2,205,344 | (102,114) | 14,227,988 | 30,246,632 |
|  |  |  |  |  |  |
| tUlj;jpw;fhd nkhj;j tphpthd tUkhdk; |  |  |  |  |  |
| tUlj;jpw;fhd ,yhgk; | - | - | - | 4,033,020 | 4,033,020 |
| Vida tphpthd tUkhdk; (thp epfh;) | - | - | (15,263) | 77,042 | 61,779 |
| tUlj;jpw;fhd nkhj;j tphpthd tUkhdk; | - | - | (15,263) | 4,110,062 | 4,094,799 |
|  |  |  |  |  |  |
| chpj;Jtj;jpy; Neubahf mq;fPfhpf;fg;gl;l chpj;Jt cilikahsh;fSldhd nfhLf;fy; thq;fy;fs; |  |  |  |  |  |
| xJf;fq;fSf;fhd khw;wy;fs; | - | 201,651 | - | (201,651) | - |
| nrYj;jg;gl;l gq;fpyhgk; - ,ilf;fhy | 976,622 | - | - | (976,622) | - |
| chpj;Jt cilikahsh;fSldhd nkhj;j nfhLf;fy; thq;fy;fs; | **976,622** | **201,651** | **-** | **(1,178,273)** | **-** |
|  |  |  |  |  |  |
| 31 khh;r; 2021 ,y; cs;sthwhd kPjp | 14,892,036 | 2,406,995 | (117,377) | 17,159,777 | 34,341,431 |

gf;fq;fs; 179 Kjy; 307 tiu fhzg;gLk; Fwpg;Gf;fs; epjpf; $w;Wf;fspd; Xh; xd;wpize;j ghfkhAs;sd.

| FOkk; |  |  | Vida xJf;fq;fs; | |  | nkhj;jk; | fl;Lg;ghlw;w  mf;fiw | nkhj;j  chpj;Jtk; |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| $wg;gl;l  %yjdk; | rl;luPjpahd  xJf;f  epjpak; | epahag; ngWkjp  xJf;fk; | ntspehl;L  ehza  khw;wy;  xJf;fk; | epWj;jp itf;fg;gl;l  ciog;Gfs; |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |  |
| 1 Vg;uy; 2019 ,y; cs;sthwhd kPjp | 13,236,073 | 2,070,667 | (54,705) | 261,979 | 15,198,424 | 30,712,438 | 2,269,520 | 32,981,958 |
|  |  |  |  |  |  |  |  |  |
| %yjd ,yhg thp | - | - | - | - | 14 | 14 | - | 14 |
| %yjd ,yhg thpapd; gpd;duhd kPjp | 13,236,073 | 2,070,667 | (54,705) | 261,979 | 15,198,438 | 30,712,452 | 2,269,520 | 32,981,972 |
| tUlj;jpw;fhd nkhj;j tphpthd tUkhdk; |  |  |  |  |  |  |  |  |
| tUlj;jpw;fhd ,yhgk; | - | - | - | - | 3,408,670 | 3,408,670 | 183,079 | 3,591,749 |
| Vida tphpthd tUkhdk; (thp epfh;) | - | - | (61,300) | 139,129 | 4,449 | 82,278 | (3,315) | 78,963 |
| tUlj;jpw;fhd nkhj;j tphpthd tUkhdk; | - | - | (61,300) | 139,129 | 3,413,119 | 3,490,948 | 179,764 | 3,670,712 |
|  |  |  |  |  |  |  |  |  |
| chpj;Jtj;jpy; Neubahf mq;fPfhpf;fg;gl;l chpj;Jt cilikahsh;fSldhd nfhLf;fy; thq;fy;fs; |  |  |  |  |  |  |  |  |
| xJf;fq;fSf;fhd khw;wy;fs; | - | 164,410 | - | - | (164,410) | - | - | - |
| nrYj;jg;gl;l gq;fpyhgk; - ,ilf;fhy | - | - | - | - | (1,139,392) | (1,139,392) | (92,500) | (1,231,892) |
| ,Wjp | 679,341 | - | - | - | (789,931) | (110,590) | - | (110,590) |
| chpj;Jt cilikahsh;fSldhd nkhj;j nfhLf;fy; thq;fy;fs; | 679,341 | 164,410 | - | - | (2,093,733) | (1,249,982) | (92,500) | (1,342,482) |
|  |  |  |  |  |  |  |  |  |
| 31 khhr; 2020 ,y; cs;sthwhd kPjp | 13,915,414 | 2,235,077 | (116,005) | 401,108 | 16,517,824 | 32,953,418 | 2,356,784 | 35,310,202 |
|  |  |  |  |  |  |  |  |  |
| 1 Vg;uy; 2020 ,y; cs;sthwhd kPjp | 13,915,414 | 2,235,077 | (116,005) | 401,108 | 16,517,824 | 32,953,418 | 2,356,784 | 35,310,202 |
|  |  |  |  |  |  |  |  |  |
| tUlj;jpw;fhd nkhj;j tphpthd tUkhdk; |  |  |  |  |  |  |  |  |
| tUlj;jpw;fhd ,yhgk; | - | - | - | - | 5,294,015 | 5,294,015 | 302,319 | 5,596,334 |
| Vida tphpthd tUkdhk; (thp epfh;) | - | - | (5,512) | 141,728 | 76,763 | 212,979 | 2,438 | 215,417 |
| tUlj;jpw;fhd nkhj;j tphpthd tUkhdk; | **-** | **-** | **(5,512)** | **141,728** | **5,370,778** | **5,506,994** | **304,757** | **5,811,751** |
|  |  |  |  |  |  |  |  |  |
| chpj;Jtj;jpy; Neubahf mq;fPfhpf;fg;gl;l chpj;Jt cilikahsh;fSldhd nfhLf;fy; thq;fy;fs; |  |  |  |  |  |  |  |  |
| xJf;fq;fSf;fhd khw;wy;fs; | - | 229,875 | - | - | (229,875) | - | - | - |
| nrYj;jg;gl;l gq;fpyhgk; - ,ilf;fhy | 976,622 | - | - | - | (976,622) | - | - | - |
| chpj;Jt cilikahsh;fSldhd nkhj;j nfhLf;fy; thq;fy;fs; | 976,622 | 229,875 | - | - | (1,206,497) | - | - | - |
|  |  |  |  |  |  |  |  |  |
| 31 khh;r; 2021 ,y; cs;sthwhd kPjp | 14,892,036 | 2,464,952 | (121,517) | 542,836 | 20,682,105 | 38,460,412 | 2,661,541 | 41,121,953 |

gf;fq;fs; 179 Kjy; 307 tiu fhzg;gLk; Fwpg;Gf;fs; epjpf; $w;Wf;fspd; Xh; xd;wpize;j ghfkhAs;sd.

fhRg;gha;r;ry; $w;W

fzf;fPl;Lf; nfhs;if

,yq;if fzf;fPl;L epakk; - LKAS 7 ‘fhRg; ghar;ry; $w;W’ ,d; gpufhuk; ‘Neub Kiwapid’ gad;gLj;jp fhRg; ghar;ry; $w;W jahhpf;fg;gl;lJ. ,q;F nraw;ghl;L eltbf;iffs;> KjyPl;L eltbf;iffs; kw;Wk; epjpaspj;jy; eltbf;iffis ntt;Ntwhf mq;fPfhpf;fg;gl;Ls;sd. fhRk; fhRf;Fr; rkdhditfSk; FWq;fhy> njhpe;Jnfhz;l fhRj; njhiffSf;F cldbahf khw;wf;$ba cah;e;j jputj;jd;ikAs;s KjyPLfs; vd;gtw;iw cs;slf;FtJld; ,it ngWkjpapy; Xh; mw;gkhd khw;wq;fspyhd ,lh;Neh;iff;F cl;gLfpd;wJ.

|  |  |  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- | --- | --- |
| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ |  |  | **2021** | **2020** | **2021** | **2020** |
|  | Fwpg;G | gf;fk;  ,y. | &**.'000** | &**.'000** | &**.'000** | &**.'000** |
|  |  |  |  |  |  |  |
| nraw;ghl;L eltbf;iffspypUe;jhd fhRg; gha;r;ry; |  |  |  |  |  |  |
| fhRk; fhRf;Fr; rkdhditfspypUe;jhd tUkhdk; | 6.1 | 189 | **73,753** | 40,471 | **103,501** | 70,219 |
| fld;fs; kw;Wk; tUkjpfSf;fhd nfhLg;gdTfs; |  |  | **(47,647,269)** | (57,215,121) | **(50,862,600)** | (60,513,293) |
| fld;fs; kw;Wk; tUkjpfspypUe;jhd ngWiffs; |  |  | **78,976,592** | 88,503,718 | **81,166,978** | 91,218,876 |
| tq;fpfs; kw;Wk; epjp epWtdq;fSldhd kPjpfspy; KjyPLfs; |  |  | **(24,145,286)** | (5,345,867) | **(26,225,019)** | (7,914,687) |
| tq;fpfs; kw;Wk; epjp epWtdq;fSldhd kPjpfspypUe;jhd ngWiffs; |  |  | **22,294,433** | 5,928,374 | **25,405,664** | 9,558,349 |
| ngWkjp Fiwg;Gf; fpuaj;jpy; fld; fUtpfspyhd KjyPL |  |  | **(22,598,347)** | (13,139,128) | **(23,741,050)** | (13,845,604) |
| ngWkjp Fiwg;Gf; fpuaj;jpy; fld; fUtpfspypUe;jhd ngWiffs; |  |  | **20,089,756** | 17,787,435 | **20,339,756** | 17,787,435 |
| thbf;ifahsUf;F nrYj;jNtz;baitfspyhd nfhLg;gdTfs; |  |  | **(99,054,813)** | (108,586,490) | **(97,571,015)** | (106,951,511) |
| thbf;ifahsUf;F nrYj;jNtz;baitfspypUe;jhd ngWiffs; |  |  | **83,652,942** | 115,741,329 | **83,337,190** | 115,392,706 |
| Vida tUkhdj;jpypUe;jhd ngWiffs; |  |  | **1,711** | 5,598 | **216,256** | 270,654 |
| epjpr; nrhj;Jf;fspy; KjyPLfs; - ,. my;yJ e. Clhf epahag; ngWkjpapy; |  |  | **(8,881,716)** | (1,752,531) | **(10,028,730)** | (1,752,531) |
| epjpr; nrhj;Jf;fspy; tUtha; - ,..my;yJ e. Clhf epahag; ngWkjpapy; | | | **9,966,264** | 755,019 | **10,173,826** | 645,911 |
| epjpr; nrhj;Jf;fspy; ngWiffs; - V.tp.t.Clhf epahag; ngWkjpapy; |  |  | **-** | - | **979,028** | (67,226) |
| epjpr; nrhj;Jf;fspy; KjyPLfs; - v.tp.t.Clhf epahag; ngWkjpapy; |  |  | **-** | - | **(264,333)** | - |
| Mszpr; nryTfSf;fhd nfhLg;gdT |  |  | **(3,575,458)** | (3,589,152) | **(4,377,522)** | (4,440,214) |
| Fj;jif nghWg;Gf;fSf;fhd nfhLg;gdT | 40 | 257 | **(655,969)** | (616,740) | **(409,587)** | (343,968) |
| Vida nraw;ghl;L eltbf;iffSf;fhd nfhLg;gdT |  |  | **(872,388)** | (3,819,688) | **(885,891)** | (4,623,040) |
| thbf;ifahsh;fsplkpUe;J ngw;w jtizg;gzk; |  |  | **-** | - | **5,199,021** | 4,892,492 |
| nrYj;jg;gl;l Nfhuy;fs; |  |  | **-** | - | **(2,712,682)** | (3,257,590) |
| nrYj;jg;gl;l gzpf;nfhil | 43 | 259 | **(10,353)** | (10,726) | **(13,148)** | (12,103) |
| nrYj;jg;gl;l tUkhd thp | 41.1 | 258 | **(3,349,938)** | (3,071,709) | **(3,534,648)** | (3,339,472) |
| nraw;ghl;L eltbf;iffspypUe;J cUthf;fg;gl;l Njwpa fhR | 50 | 268 | **4,263,914** | 31,614,791 | **6,294,995** | 32,775,403 |
|  |  |  |  |  |  |  |
| KjyPl;L eltbf;iffspypUe;jhd fhRg; gha;r;ry; |  |  |  |  |  |  |
| Mjdk;>nghwpj;njhFjp kw;Wk; cgfuzq;fspd; nfhs;tdT | 32 | 241 | **(104,690)** | (213,928) | **(152,324)** | (284,215) |
| Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzq;fsJ tpw;gidapypUe;J tUtha; |  |  | **54,832** | 9,976 | **210,359** | 17,612 |
| mUtr; nrhj;jf;fspd; nfhs;tdT | 34 | 246 | **(360)** | (15,120) | **(11,661)** | (15,120) |
| KjyPLfspypUe;J ngwg;gl;l gq;fpyhgk; |  |  | **110,673** | 113,091 | **918** | 17,280 |
| KjyPl;L eltbf;iffspypUe;J cUthf;fg;gl;l/(gad;gLj;jg;gl;l) Njwpa fhR |  |  | **60,455** | (105,981) | **47,292** | (264,443) |
|  |  |  |  |  |  |  |
| epjpaspj;jy; nraw;ghLfspypUe;jhd fhRg; gha;r;ry; |  |  |  |  |  |  |
| tq;fpfSf;F nrYj;jNtz;baitfSf;fhd nfhLg;gdT | 35.1 | 248 | **(3,886,355)** | (34,046,652) | **(5,315,691)** | (35,209,177) |
| tq;fpfSf;F nrYj;jNtz;baitfspypUe;jhd fld; ngWiffs; | 35.1 | 248 | **1,000,000** | 12,950,000 | **1,500,000** | 12,950,000 |
| toq;fg;gl;l fld; gpizaq;fSf;fhd nfhLg;gdT | 37.1 | 252 | **(6,589,468)** | (5,076,951) | **(6,570,514)** | (5,060,941) |
| gq;Fjhuh;fSf;F nrYj;jpa gq;fpyhgk; |  |  | **(1,345)** | (1,136,732) | **(1,345)** | (1,136,732) |
| fl;Lg;ghlw;w mf;fiwfSf;F nrYj;jpa gq;fpyhgk; |  |  | **-** | - | **-** | (92,500) |
| epjpaspj;jy; eltbf;iffspypUe;J cUthf;fg;gl;l/(gad;gLj;jg;gl;l) Njwpa fhR |  |  | **(9,477,168)** | (27,310,335) | **(10,387,550)** | (28,549,350) |
|  |  |  |  |  |  |  |
| fhR kw;Wk; fhRf;Fr; rkdhditfspyhd Njwpa (FiwT)/mjpfhpg;G |  |  | **(5,152,799)** | 4,198,475 | **(4,045,263)** | 3,961,610 |
| tUlj;jpd; Muk;gj;jpYs;s fhR kw;Wk; fhRf;Fk; rkdhditfs; |  |  | **7,139,456** | 2,940,981 | **6,998,078** | 3,036,468 |
| tUlj;jpd; ,WjpapYs;s fhR kw;Wk; fhRf;Fr; rkdhditfs; |  |  | **1,986,657** | 7,139,456 | **2,952,815** | 6,998,078 |
|  |  |  |  |  |  |  |
| fhR kw;Wk; fhRf;Fr; rkdhditfs; |  |  | **2,703,031** | 7,164,139 | **3,844,694** | 7,693,032 |
| tq;fp Nkyjpfg;gw;W |  |  | **(716,374)** | (24,683) | **(891,879)** | (694,954) |
| tUlj;jpd; ,WjpapYs;s fhR kw;Wk; fhRf;Fr; rkdhditfs; |  |  | **1,986,657** | 7,139,456 | **2,952,815** | 6,998,078 |

gf;fq;fs; 179 Kjy; 307 tiu fhzg;gLk; Fwpg;Gf;fs; epjpf; $w;Wf;fspd; Xh; xd;wpize;j ghfkhAs;sd.

epjpf; $w;Wf;fSf;fhd Fwpg;Gfs;

**1.** $l;lhz;ik kw;Wk; FOkj; jfty;fs;

**1.1** $l;lhz;ikj; jfty;

gPgs;]; yPrpq; md;l; itdhd;]; gpvy;rp (fk;gdp)> ,yq;ifapy; tjptplj;jpidf; nfhz;l 22 Mf];l; 1995 ,y; xUq;fpizg;gl;l Xh; nghWg;G tiuaWf;fg;gl;l nghJf; fk;gdpahFk;. ,J 2011 Mk; Mz;bd; 42 Mk; ,yf;f epjp tzpfr; rl;lj;jpd; fPo; chpkkspf;fg;gl;l Xh; epjpf; fk;gdpahFk;. 24 etk;gh; 2011 ,y; fk;gdpahdJ nfhOk;G gq;Fg; gupth;j;jidapy; Kjd;Kiwahf gl;bayplg;gl;lJ. fk;gdpahdJ 2007 Mk; Mz;bd; 07Mk; ,yf;f fk;gdpfs; rl;lj;jpd; fPo; kPs; gjpTnra;ag;gl;lJ.

fk;gdpapd; gjpTnra;ag;gl;l fhupahyak; kw;Wk; gpujhd tzpf ,lk; ,yf;fk; 1161> kUjhis tPjp nfhOk;G 08 ,y; mike;Js;sJ.

xUq;fpizf;fg;gl;l epjpf; $w;Wf;fs;

31 khh;r 2021 ,y; epiwtile;j tUlj;jpw;fhd FOkj;jpd; xUq;fpizf;fg;gl;l epjpf; $w;Wf;fs;> gPgs;]; yPrpq; md;l; itdhd;]; gpvy;rp (jha; epWtdk;)> mjd; Jizf;fk;gdpfis ($l;lhf FOkk; vd;W Fwpg;gplg;gLfpd;wJ) cs;slf;Fk;.

jha; epWtdk; kw;Wk; ,Wjpahd jha; epWtdk;

fk;gdpapd; jha; epWtdk; kf;fs; tq;fp vd;gJld; ,J mur cilikahd Xh; epWtdkhFk;.

gzpahl;fspd; vz;zpf;if

31 khh;r; 20210 ,y; cs;sthwhd fk;gdp kw;Wk; FOkj;jpd; gzpahl;fs; gykhdJ KiwNa 2>343 kw;Wk; 3>304 MFk;. (31 khh;r; 2020 ,y; 2>401 kw;Wk; 3>059).

**1.2** FOkj; jfty;fs;

gpujhd eltbf;iffs; kw;Wk; nraw;ghLfspd; jd;ik

fk;gdp

gPgs;]; yPrpq; md;l; itdhd;]; gpvy;rp

gpujhd tzpf eltbf;iffs; gpd;tUkhW - epjpf; Fj;jiffs; toq;fy;> thliff; nfhs;tdT nrhj;Jf;fSf;fhd epjpaspg;G> jtizf; fld;fs;> ,];yhkpa epjpaspg;G> vy;iyf;fld; th;j;jfk;> gq;F th;j;jfk;> fld; fUtpfsJ toq;fy;> tUkjpfspd; nfhs;tdT> jq;ff; fld;fs; kw;Wk; nghJ kf;fsplkpUe;J itg;Gf;fisj; jpul;Ljy; vd;gdthFk;.

Jizf;fk;gdpfs;

| Jizf;fk;gdpfspd; ngah; | gpujhd eltbf;iffs; | xUq;fpizf;fg;gl;l ehL | **%** chpj;Jt mf;fiw | |
| --- | --- | --- | --- | --- |
| **2021** | **2020** |
| gPgs;]; yPrpq; tpyPl; nkNd[;kd;l; ypkpl;ll; | thfdj;njhFjp Kfhikj;Jtk;> thfdg; ngWkjpaply;> thfd tpw;gid> fhg;GWjp kjpg;gPL kw;Wk; thfd jpUj;jk; | ,yq;if | 100% | 100% |
| gPgs;]; yPrpq; gpug;gh;l;b nltyg;kd;l; ypkpl;ll; | fyg;G mgptpUj;jp jpl;lq;fis Nkw;nfhs;sy; kw;Wk; Mjdj;Jiw mgptpUj;jp eltbf;iffs; | ,yq;if | 100% | 100% |
| gPgs;]; ,d;#ud;]; gpvy;rp | nghJ fhg;GWjp tzpfj;jpid Nkw;nfhs;sy; | ,yq;if | 75% | 75% |
| gPgs;]; yPrpq; n`t;nyhf; gpug;gh;l;B]; ypkpl;ll;. | Xh; mYtyf tshfj;jpid eph;khzpj;jy; kw;Wk; nraw;gLj;Jjy; | ,yq;if | 100% | 100% |
| gPgs;]; ikf;Nuh nfhkh;]; ypkpl;ll; | Fiwe;j tUkhdk; ciog;gth;fSf;F kw;Wk; Ez; epWtdq;fSf;F tq;fpapayy;yhj epjpr; Nritfis toq;Fjy; | ,yq;if | 100% | 100% |
| yq;fd; vyhad;]; itdhd;]; ypkpl;ll; | mirAk; kw;Wk; mirah Mjdq;fSf;F Fj;jif trjp toq;fy; kw;Wk; fld; toq;fy; | gq;fshNj~; | 51% | 51% |

kPsha;T nra;ag;gLk; epjpahz;by; fk;gdp kw;Wk; FOkj;jpd; gpujhd eltbf;iffspd; jd;ikapy; vt;tpjkhd Fwpg;gplj;jf;f khw;wq;fSk; fhzg;gltpy;iy.

**2.** jahhpg;gpd; mbg;gil kw;Wk; Vida fUjj;jf;f fzf;fPl;L nfhs;iffs;

**2.1** ,zf;fg;ghl;L $w;W

31 khh;r; 2021 ,y; cs;sthwhd kw;Wk; mj;jpfjpapy; epiwtile;j tUlj;jpw;fhd FOkj;jpd; xUq;fpizf;fg;gl;l epjpf; $w;Wf;fs; kw;Wk; fk;gdpapd; jdpahd epjpf; $w;Wf;fs; vd;gd> ,yq;if gl;laf; fzf;fhsh;fs; epUtfj;jpdhy; tpjpf;fg;gl;Ls;s ,yq;if epjpapay; mwpf;ifaply; epakq;fSf;Nfw;g (SLFRS kw;Wk; LKAS) kw;Wk; 2007 Mk; Mz;bd; 07 Mk; ,yf;f fk;gdpfs; rl;lk;> 2011 Mk; Mz;bd; 42 Mk; ,yf;f epjp tzpfr; rl;lk;> 2000 Mk; Mz;bd; 43 Mk; ,yf;f fhg;GWjpj;Jiw rl;lk; kw;Wk; nfhOk;G gq;Fg; ghpth;j;jidapd; gl;bayply; tpjpfs; vd;gtw;Wf;F ,zq;f jahhpf;fg;gl;Ls;sd. ,e;j epjpf; $w;Wf;fs;> fhRg; gha;r;rypyhd jfty;fs; jtpu> ml;^W mbg;gilapyhd fzf;fPl;bid gpd;gw;wp jahhpf;fg;gl;Ls;sd.

,yq;if fzf;fPl;L epakq;fs; fpo;fhZk; ,izaj;jsj;jpy; fpilf;ff;$bajhAs;sJ. 'www.casrilanka.com / www.slaasc.lk'.

SLFRS kw;Wk; LKAS vd;gtw;wpd; Njitg;ghLfs;:> epjpf; $w;Wf;fsJ jahhpg;G kw;Wk; fhl;rpg;gLj;jiy MSif nra;Ak; xOq;FtpjpfSld; ,zf;fg;ghL fhzg;glhj VNjDk; nghUj;jkw;w fzf;fPl;L elj;JKiwfis FOkkhdJ filg;gpbf;ftpy;iy.

,t;tUlj;jpy; gpd;gw;wg;gl;l FOkj;jpd; nghJthd fzf;fPl;f; nfhs;iffsJ tpguq;fs; gf;fk; 182 ,y; fhzg;gLk; Fwpg;G 03 ,y; toq;fg;gl;Ls;sd.

**2.2** epjpf; $w;Wf;fSf;fhd nghWg;G 2007 Mk; Mz;bd; 07 Mk; ,yf;f fk;gdpfs; rl;lk; kw;Wk; SLFRS kw;Wk; LKAS vd;gtw;wpd; Vw;ghLfSf;fika fk;gdp kw;Wk; FOkj;jpd; ,e;j epjpf; $w;Wf;fsJ jahhpg;G kw;Wk; fhl;rpg;gLj;jYf;F gzpg;ghsh; rigahdJ nghWg;ghspahAs;sJ.

epjpf; $w;Wf;fs; njhlh;ghd nghWg;gpid gzpg;ghsh; rigahdJ Vw;Wf;nfhs;tJld;> ,J ‘epjpapay; mwpf;ifaplypyhd gzpg;ghsh;fsJ nghWg;gpyhd $w;W’> ‘fk;gdpapd; mYty;fspyhd gzpg;ghsh; rigapd; Mz;lwpf;if’ kw;Wk; epjp epiyikf; $w;wpyhd rhd;wspg;G vd;gtw;wpy; Fwpg;gplg;gl;Ls;sd. ,it gf;fk; 136 Kjy; 137 tiu toq;fg;gl;Ls;sd

,e;j epjpf; $w;Wf;fs; gpd;tUk; gphpTfis cs;slf;Ffpd;wd.

* kPsha;thz;by; fk;gdp kw;Wk; FOkj;jpd; epjpr; nraw;jpwdpyhd jfty;fis toq;Fk; Xh; ,yhgk; my;yJ el;lf; $w;W kw;Wk; tphpthd tUkhdf; $w;W ;
* tUlj;jpd; ,Wjpapy; fk;gdp kw;Wk; FOkj;jpd; epjp epiyikapyhd jfty;fis toq;Fk; Xh; epjp epiyikf; $w;W;
* kPsha;thz;by; fk;gdp kw;Wk; FOkj;jpd; gq;Fjhuh;fsJ chpj;Jtj;jpyhd midj;J khw;wq;fisAk; rpj;jhpf;Fk; Xh; chpj;Jtj;jpyhd khw;wq;fspd; $w;W;
* fk;gdp kw;Wk; FOkj;jpdhy; fhR kw;Wk; fhRf;Fr; rkdhditfis cUthf;Ftjw;fhd Mw;wy; kw;Wk; me;j fhRg;gha;r;ry;fis epWtdk; gad;gLj;Jtjw;fhd Njitfs; gw;wpa jfty;fis gadhspfSf;F toq;Fk; Xh; fhRg; gha;r;ry; $w;W ;kw;Wk;
* fzf;fPl;Lf; nfhs;iffs; kw;Wk; Vida tptuzj; jfty;fis cs;slf;fpa epjpf; $w;Wf;fSf;fhd Fwpg;Gfs;.

**2.3** gzpg;ghsh; rigapdhy; epjpf; $w;Wf;fsJ mq;fPfhuk;

31 khh;r; 2021 ,y; epiwtile;j Mz;bw;fhd fk;gdp kw;Wk; FOkj;jpd; epjpf; $w;Wf;fs; (xg;gPLfs; cs;slq;fyhf) 4 [\_d; 2021 ,y; gzpg;ghsh; rigapdhy; Nkw;nfhz;l jPh;khdj;jpw;fpzq;f ntspapLtjw;fhf 4 [\_d; 2021 ,y; mq;fPfhpf;fg;gl;L mjpfhukspf;fg;gl;lJ.

**2.4** mstPl;bd; mbg;gil

fk;gdp kw;Wk; FOkj;jpd; epjpf; $w;Wf;fs;> epjp epiyikf; $w;wpy; fhzg;gLk; gpd;tUk; cUg;gbfs; jtpu tuyhw;W fpua mbg;gilapy; jahhpf;fg;gl;Ls;sd.

| cUg;gb | mstPl;bd; mbg;gil | Fwpg;G |
| --- | --- | --- |
| epjpr; nrhj;Jf;fs; - ,yhgk; my;yJ el;lj;jpDlhf epahag; ngWkjpapy; | epahag; ngWkjp | 24 |
| epjpr; nrhj;Jf;fs; - Vida tphpthd tUkhdj;jpDlhf epahag; ngWkjpapy; | epahag; ngWkjp | 27 |
| KjyPl;L Mjdk; | epahag; ngWkjp | 30 |
| Xa;Tngwy; eyd; flg;ghLfs; | Xa;Tngwy; eyd; flg;ghLfSld; fhg;gPl;Lf; fzpg;G ,yhgq;fs; kw;Wk; el;lq;fis Nrh;j;J mtw;wpd; epfo;fhyg; ngWkjpapy; nghWg;ghdJ mq;fPfhpf;fg;gLfpd;wJ. | 43 |

**2.5** epjpf; $w;Wf;fspd; fhl;rpaspg;G

epjp epiyikf; $w;wpy; fhzg;gLk; fk;gdp kw;Wk; FOkj;;jpd; nrhj;Jf;fs; kw;Wk; nghWg;Gf;fs; jd;ikapd; mbg;gilapy; njhFf;fg;;gl;L mtw;wpd; rhh;Gila jputj;jd;ik kw;Wk; Kjph;T mikg;gpid gpujpgypf;Fk; tpjkhf epuy; gLj;jg;gl;Ls;sd. mwpf;ifaplg;gLk; jpfjpf;F gpd;dh;(eilKiw) 12 khjq;fSf;Fs; jPh;g;gdT nra;aNtz;ba my;yJ kPl;fNtz;ba kw;Wk; mwpf;ifaplg;gLk; jpfjpf;F gpd;dh; 12 khjq;fSf;F mjpfkhdit (eilKiway;yhj) njhlh;ghd Xh; gFg;gha;T gf;fk; 272 ,y; fhzg;gLk; Fwpg;G 55 ,y; (eilKiw/eilKiway;yhjit) fhl;rpg;gLj;jg;gl;Ls;sJ. epjpf; $w;Wf;fis ghjpf;Fk; gztPf;f fhuzpfSf;fhf vt;tpjkhd nrk;ikahf;fy;fSk; Nkw;nfhs;sg;gltpy;iy.

**2.6** <Lfl;ly;

gpd;tUtd fhzg;gl;lhy; khj;jpuNk epjpr; nrhj;Jf;fs; kw;Wk; epjpg; nghWg;Gf;fs; <Lfl;lg;gl;L Njwpa njhifahdJ xUq;fpizf;fg;gl;l epjp epiyikf; $w;wpy; mwpf;ifaplg;gLfpd;wJ. mq;fPfhpf;fg;gl;l njhiffis <Lfl;Ltjw;fhd rl;luPjpahf mKy;gLj;jj;jf;f <Lfl;lYf;fhd chpik kw;Wk; Xh; epfu mbg;gilapy; jPh;g;gdT nra;tjw;fhd my;yJ xNurkaj;jpy; nrhj;Jf;fis jPh;thf;fp nghWg;Gf;fis jPh;g;gdT nra;tjw;fhd Xh; Nehf;fk; fhzg;gbd;. VNjDk; fzf;fPl;L epakk; my;yJ nghUs;tpsf;fk; Njitg;gbd; my;yJ mDkjpf;fg;gl;lhy; kw;Wk; FOkj;jpd; fzf;fPl;L nfhs;iffspy; Fwpg;gpl;L ntspg;gLj;jg;gl;lhy; xopa tUkhdk; kw;Wk; nrytpdk; xUq;fpizf;fg;gl;l ,yhgk; my;yJ el;lf; $w;wpy; <Lfl;lyhfhJ.

**2.7** nraw;ghl;L kw;Wk; fhl;rpg;gLj;jy; ehzak;

FOkk; kw;Wk; fk;gdpapd; epjpf; $w;Wf;fs; ,yq;if &ghtpy; (&gh) fhl;rpg;gLj;jg;gl;Ls;sJld; ,J FOkk; nraw;gLk; nghUshjhu #oypd; Kjd;ik ehzakhFk; (FOk nraw;ghl;L ehzak;). .

**2.8** KOjhf;fy;

,yq;if fzf;fPl;L epakq;fs; - LKAS 01 – ‘epjpf; $w;Wf;fspd; fhl;rpg;gLj;jy;’ ,y; NtWtifahf Fwpg;gpl;lJ jtph;j;J> epjpf; $w;Wf;fspy; fhzg;gLk; njhiffs; fpl;ba Mapuk; &gha;f;F (&gh ‘000) KOjhf;fg;gl;Ls;sd.

**2.9** fzprepiy kw;Wk; jpus;T

,yq;if fzf;fPl;L epakk; LKAS 01 – ‘epjpf; $w;Wf;fis fhl;rpg;gLj;jy;’ ,w;F ,zq;f xt;nthU fzprepiy xj;j cUg;gb tFg;Gk; jdpj;jdpahf epjpf; $w;Wf;fspy; fhl;rpg;gLj;jg;gl;Ls;sd. Kf;fpakw;wjhf ,Ue;jhnyhopa> xj;jikahj jd;ik my;yJ nraw;ghLila cUg;gbfs; jdpj;jdpahf fhl;rpg;gLj;jg;gl;Ls;sd.

**2.10** Kf;fpakhd fzf;fPl;L jPh;khdq;fs;> kjpg;gPLfs; kw;Wk; mDkhdq;fs;

SLFRSs/LKASs cld; ,zq;fp jahhpf;fg;gl;l fk;gdpapd; kw;Wk; FOkj;jpd; epjpf; $w;Wf;fs; fzf;fPl;L nfhs;iffspd; gpuNahfk;> mwpf;ifaplg;gl;l nrhj;Jf;fs;> nghWg;Gf;fs;> tUkhdk; kw;Wk; nryTfs; njhiffs;> kw;Wk; Iag;ghlhd epfo;Tfspd; ntspg;gLj;jy;fis ghjpf;ff;$ba jPh;khdq;fs;;> kjpg;gPLfs; kw;Wk; mDkhdq;fis Kfhikj;Jtk; nra;aNtz;Lk; vd Ntz;Lfpd;wJ. NkYk; Kfhikj;Jtk; vjph;fhyk; njhlh;ghd Kf;fpa mDkhdq;fs; kw;Wk; mLj;j epjpahz;bDs;; nrhj;Jf;fs; kw;Wk; nghWg;Gf;fspd; nfhz;L nry;yg;gLk; njhiffSf;F fzprkhdsT nrk;ikahf;fy;fis cUthf;ff;$ba Fwpg;gplj;jf;f ,lh;Neh;ifapidf; nfhz;l mwpf;ifapLk; jpfjpapy; kjpg;gPl;L epr;rakw;wjd;ikapd; Kf;fpa %yq;fis fUj;jpnyLf;fNtz;Lk; vd Ntz;Lfpd;wJ. nka;ahd tpisTfs; ,e;j kjpg;gPLfspypUe;J NtWglyhk;.

fzf;fPl;L jPh;khdq;fs;> kjpg;gPLfs; kw;Wk; cs;shh;e;j mDkhdq;fs; Xh; njhlh;r;rpahd mbg;gilapy; kPsha;T nra;ag;gLfpd;wd. fzf;fPl;L kjpg;gPLfspyhd jpUj;jq;fs; kjpg;gPLfs; jpUj;jg;gLk; fhyj;jpy; kw;Wk; ghjpf;fg;gLk; VNjDk; vjph;fhy fhyg;gFjpapy; mq;fPfhpf;fg;gLfpd;wd.

epr;rakw;wjd;ikapid cs;slf;fpa Kf;fpa Fwpg;gplj;jf;f fzf;fPl;L jPh;khdq;fs;> kjpg;gPLfs; kw;Wk; mDkhdq;fs; vd;gd fPNo fye;Jiuahlg;gl;Ls;sd. mj;jifa nrhj;Jf;fs; kw;Wk; nghWg;Gf;fspd; chpa nfhz;L nry;yy; njhiffs; njhlh;Gila Fwpg;Gfspy; toq;fg;gl;Ls;sd.

epWtdr; nray;epiy njhlh;r;rp

FOkj;jpd; Kfhikj;JtkhdJ Xh; epWtdr; nray;epiy njhlh;r;rpahf njhlh;tjw;fhd FOkj;jpd; Mw;wiy kjpg;gPL nra;Js;sJld;> vjph;tUk; vjph;fhyq;fspy; FOkk; mjd; tzpfj;jpid njhlh;tjw;fhd tsq;fisf; nfhz;Ls;sJ vd jpUg;jpgLfpd;wJ. NkYk;> epWtdr; nray;epiy njhlh;r;rpapid njhlh;tjw;fhd FOkj;jpd; Mw;wypy; fzprkhd re;Njfj;ij vOg;gf;$ba vt;tpjkhd fzprepiy epr;rakw;wjd;ikfs; Fwpj;J Kfhikj;Jtk; mwpe;jpUf;ftpy;iy. vdNt> epjpf; $w;Wf;fs; Xh; epWtdr; nray;epiy njhlh;r;rp mbg;gilapy; njhlh;e;Jk; jahhpf;fg;gLfpd;wJ.

31 khh;r; 2021 ,y; epiwtile;j Mz;bw;fhd epjpf; $w;Wf;fisj; jahhpf;Fk;NghJ epWtdr; nray;epiy njhlh;r;rpapid jPh;khdpf;Fk; mbg;gilahdJ fpilf;fg;ngw;w jfty;fspd; mbg;gilapyhFk; vd;gJld; Kfhikj;JtkhdJ FOkf; fk;gdpfspy; Nfhtpl;-19 ,d; eilKiwapYs;s kw;Wk; vjph;ghh;f;fg;gLk; tpisTfs; kw;Wk; epWtdr; nray;epiy njhlh;r;rp mbg;gilapd; gad;ghl;bdJ nghUe;Jjd;ikapidAk; kjpg;gPL nra;jJ.

FOkkhdJ gd;Kf mOj;jNrhjid #o;epiyfspd; fPo; gy;NtW jug;gl;l fhuzpfis fUj;jpnyLj;J mjd; tzpfq;fspd; kPnsOr;rpapid kjpg;gPL nra;jJ. mit gpd;tUtd njhlh;ghdit - vjph;ghh;f;Fk; tUkhdk;> nryT Kfhikj;Jtk;> ,yhgfuj;jd;ik> mtrpakw;w %yjdr; nrytpdq;fis xj;jpg;NghLtjw;fhd Mw;wy;> gad;gLj;jg;glhj fld; trjpfs; kw;Wk; Mff; Fiwe;jsT jhf;fj;Jld; tzpfj; njhlh;r;rpapid cWjpnra;J Nritfis toq;Ftjid njhlh;tjw;fhd Mw;wy; vd;gitahFk;. FOkj;jpd; xt;nthU JiwapdJk; vjph;fhy fz;Nzhl;lj;jpid cilikf; fk;gdpapd; rigf;F fhl;rpg;gLj;jp kw;Wk; ,it Kfhikj;Jtj;jpdhy; kjpg;gPL nra;ag;gl;ljd; gpd;dh; kw;Wk; epfof;$ba gutyhd tpisTfSf;F chpa ftdk; nrYj;jpajd; gpd;dh; Kfhikj;JtkhdJ fk;gdp Cfpf;ff;$ba vjph;fhyj;jpy; nraw;ghl;L ,Ug;gpid njhlh;tjw;Fk; NghJkhd tsq;fisf; nfhz;Ls;sJ vd jpUg;jpg;gLtJld; ,e;j epjpf; $w;Wf;fisj; jahhpg;gjpy; kw;Wk; fhl;rpg;gLj;Jtjpy; epWtdr; nray;epiy njhlh;r;rp mbg;gilapid filg;gpbg;gjid njhlh;e;jJ.

epjpr; nrhj;Jf;fs; kw;Wk; nghWg;Gf;fspd; tifg;gLj;jy;

SLFRS 9 ,d; gpufhuk;> FOkj;jpd; Kf;fpa fzf;fPl;Lf; nfhs;iffs; epjpr; nrhj;Jf;fs; tifg;gLj;jg;gLtjw;fhd Nehf;nfy;iyapid toq;FtJld; ,it mjd; gpd;dh; gy;NtW gphpTfSf;F mstPL nra;ag;gLfpd;wd. mit gpd;tUk; tud;Kiwfspd; mbg;gilapy;> ngWkjp Fiwg;Gf; fpuaj;jpy;> Vida tphpthd tUkhdj;jpDhlhf epahag; ngWkjpapy; (Vtptepng) kw;Wk; ,yhgk; my;yJ el;lj;jpDhlhf epahag; ngWkjpapy; (,eepng) ;

* gf;fk; 184 ,Ys;s Fwpg;G 3.5.2 Fwpg;gpl;Ls;sthW epjpr; nrhj;Jf;fis Kfhikg;gLj;Jtjw;fhd epWtdj;jpd; tzpf khjphp.
* epjpr; nrhj;Jf;fsJ xg;ge;j fhRg; gha;r;ry; gz;Gfs; gf;fk; 184 ,Ys;s Fwpg;G 3.5.2 ,y; Fwpg;gplg;gl;Ls;sd.

epjpr; nrhj;Jf;fspyhd tYf;Fd;wy; el;lq;fs;

epjpr nrhj;Jf;fspd; midj;J gphpTspilNaahd SLFRS 9 ,d; fPohd tYf;fFd;wy; el;lq;fspd; mstPlhdJ jPh;khdj;jpid Ntz;lg;gLtJld; Kf;fpakhf tYf;Fd;wy; el;lq;fid jPh;khdpf;Fk;NghJ vjph;fhy fhRg; gha;r;ry;fspd; njhiffspd; kjpg;gPL Neuk; vd;gtw;iw Ntz;Lfpd;wJ.

xt;nthU mwpf;ifaplg;gLk; jpfjpapYk; FOkk; / fk;gdpahdhJ Xh; epjpr; nrhj;J my;yJ epjpr;nrhj;Jf;fspd; njhFg;nghd;W tYf;Fd;wpAs;sjhf VNjDk; Xh; eLepiyahd rhd;W fhzg;gLfpd;wjh vd kjpg;gPL nra;fpd;wJ.

fld;fs; kw;Wk; tUkjpfspyhd tYf;Fd;wy; el;lq;fs;

,jd; gpufhuk; FOkkhdJ xt;nthU mwpf;ifaplg;gLk; jpfjpapYk; jdpahf Fwpg;gplj;jf;f fld;fs; kw;Wk; Kw;gzq;fspy; ,yhgk; my;yJ el;lf; $w;wpy; Xh; tYf;Fd;wy; el;lk; Vw;ghL nra;ag;glNtz;Lkh vd kPsha;T nra;fpd;wJ. Fwpg;ghf> tYf;Fd;wy; el;lq;fis jPh;khdpf;Fk;NghJ vjph;fhy fhRg; gha;r;ry;fsJ njhifapd; kjpg;gPL kw;Wk; Neuk; vd;gtw;wpy; Kfhikj;Jtj;jpd; jPh;khdk; Njitg;gLfpd;wJ.

,e;j kjpg;gPLfs; gy;NtW fhuzpfspd; mDkhdq;fspd; mbg;gilapy; fhzg;gLtjdhy; nka;ahd tpisTfs; khWglyhk; vd;gJld; Nkw;nfhs;sg;gl;l tYf;Fd;wy; js;SgbfSf;F vjph;fhy; khw;wq;fis tpistpf;fyhk;.

'fld;fs; kw;Wk; tUkjpfspyhd tyf;Fd;wy; el;lq;fs;' gw;wpa tpguq;fs; epjpf; $w;Wf;fspd; gf;fk; 228 ,y; fhzg;gLk; Fwpg;G 25.7 ,y; toq;fg;gl;Ls;sJ.

epjpapay; KjyPLfspsyhd tYf;Fd;wy; fl;lzq;fs;

epjpapay; KjyPLfs; ngWkjp Fiwg;Gf; fpuaj;jpd; fPo; tifg;gLj;jg;gl;Ls;sJld; ,J SLFRS 9 - epjpapay; KjyPLfSf;fpzq;f tYf;Fd;wYf;F Ml;gl;ljhFk;. ngWkjp Fiwg;Gf; fpuaj;jpy; fk;gdp / FOkkhdJ fld; fUtpfspy; tuyhw;W el;l mDgtj;jpidf; nfhz;bUf;ftpy;iy. vdNt FOkkhdJ ntspthhp %yq;fspdhy; gpuRhpf;fg;gLk; - cjhuzkhf ntspthhp fld; jug;gLj;jYf;F G@k;Ngh;f;> j.rh. ,id ftdj;jpnyLf;fpd;wJ. ,yq;if murhq;fj;jpdhy; ,yq;if &ghtpy; toq;fg;gl;l fld; gpizaq;fSf;F nfh.j.e. 0% Mf fUjg;gLtJld; Vida midj;J fUtpfSf;Fk; Jiwrhh; ruhrhpahdJ nfh.j.e. Mf fUjg;gLfpd;wJ.

Muk;g mq;fPfhuj;jpypUe;J epjpapay; KjyPLfSf;fhd fld; ,lh;Neh;ifahdJ Fwpg;gplj;jf;fsT mjpfhpf;ftpy;iy. vdNt> me;j KjyPLfSf;F FOkkhdJ epjpf; $w;Wf;fspy; fld; el;lq;fis gjpT nra;tjw;F vjph;ghh;f;ftpy;iy.

Vtptepng f;fhd tYf;Fd;wy;

**'**Vtptepng ,d; tYf;Fd;wyJ ' tpguq;fs; epjpf; $w;Wf;fspd; gf;fk; 234 ,y; fhzg;gLk; Fwpg;G 27 ,y; toq;fg;gl;Ls;sJ.

Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzq;fspd; gaDs;s MAl;fhyk;

FOkkhdJ xt;nthU mwpf;ifapLk; jpfjpapYk; Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzq;fspd; ngWkhdj;Nja;T Kiwfs;> gad;ghl;L MAl;fhyq;fs; kw;Wk; kPjpahd ngWkjpfis kPsha;T nra;fpd;wJ. ,e;j ngWkjpfs;> tPjq;fs;> Kiwfs; vd;gtw;wpd; kjpg;gPLfspy; Kfhikj;Jtj;jpdhy; jPh;khdk; gad;gLj;jg;gLtjdhy; ,it epr;rakw;wjd;ikf;F cl;gl;ljhFk;. .

mUtr; nrhj;Jf;fsJ gad;ghl;L MAl;fhyk;

'mUtr; nrhj;Jf;fsJ gad;ghl;L MAl;fhyk;" ,d; tpguq;fs; epjpf; $w;Wf;fspd; gf;fk; 246 ,y; fhzg;gLk; Fwpg;G 34 ,y; toq;fg;gl;Ls;s.

nghUs; mspg;G tpiy Fwpj;jy; xOq;Ftpjp

fk;gdpahdJ tUkhd thpfs; kw;Wk; nghUs; mspg;G tpiy Fwpj;jy; xOq;Ftpjpfs; cs;slq;fyhd Vida thpfSf;F fl;Lg;gl;ljhFk;. chpa nghUs; mspg;G tpiy Fwpj;jy; xOq;Ftpjpfspd; nghUs; tpsf;fk; njhlh;ghff; fhzg;gLk; epr;rakw;wjd;ikfs; nghUs; mspg;G tpiy Fwpj;jy; xOq;Ftpjpfspd; jhf;fj;jpid jPh;khdpg;gjw;fhf Kfhikj;Jtk; kjpg;ghuha;tpid gad;gLj;jNtz;ba mtrpak; Vw;gl;lJ. ,jd;gpufhuk;> xOq;Ftpjpfis gpuNahfpg;gjpy; Ez;zha;Tila kjpg;ghuha;Tfs; kw;Wk; kjpg;gPLfs; gad;gLj;jg;gl;ld. Mdhy;> ,it ,izf;fg;gl;l nghWg;Ngw;Gfis ,dq;fhZjy;> Koq;ifasT Jhu tpiyfs; njhlh;ghd kjpg;gPL kw;Wk; nghUj;jkhd tpiyaply; nghwpKiwapid njhpTnra;jy; vd;gtw;Wf;F khj;jpuk; tiuaiw nra;ag;gltpy;iy. eilKiw thpf; fl;lzkhdJ mj;jifa kjpg;ghuha;TfSf;F fl;Lg;gl;ljhFk;. nghUs; mspg;G tpiy Fwpj;jy; xOq;Ftpjpfspd; gpuNahfk; kw;Wk; Kfhikj;Jtj;jpd; nghUs; tpsf;fk; vd;gtw;wpd; tpisthf kjpg;gPL nra;ag;gl;l tUkhd thpf; fl;lzj;jpw;Fk; nka;ahfNt nrYj;jNtz;batw;wpFk; ,ilNa tpj;jpahrq;fs; voyhk;.

xj;jpitf;fg;gl;l thp

epjpf; $w;Wf;fspd; gf;fk; 262 ,y; fhzg;gLk; Fwpg;G 44 ,y; 'xj;jpitf;fg;gl;l thp" ,d; tpguq;fs; toq;fg;gl;Ls;sd.

Xa;Tngwy; eyd; flg;ghL

'Xa;Tngwy; eyd; flg;ghL' gw;wpa tpguq;fs; epjpf; $w;Wf;fspd; gf;fk; 259 ,y; fhzg;gLk; Fwpg;G 43 ,y; toq;fg;gl;Ls;sd.

Jizf;fk;gdp gPgs;]; yPrpq; ,d;#ud;]; gpvy;rp ,d; nghJ fhg;GWjp xg;ge;jg; nghWg;Gf;fspd; ngWkjpaply;

nghJ fhg;GWjp xg;ge;jq;fspd; kjpg;gPLfs; gpd;tUk; ,uz;bw;Fk; Nkw;nfhs;sg;gly; Ntz;Lk;. mwpf;ifaplg;gLk; jpfjpapy; mwpf;ifaplg;gl;l Nfhuy;fspd; vjph;ghh;f;fg;gl;l ,Wjp fpuak; kw;Wk; Ml;gl;l Nfhuy;fspd; vjph;ghh;f;fg;gl;l ,Wjp fpuak; Mdhy; mwpf;ifaplg;gLk; jpfjpapy; ,d;dKk; mwpf;ifaplg;glhjit vd;gitahFk;. Nfhuy;fspd; ,Wjpf; fpuaj;jpid cWjpg;ghl;Lld; epiyehl;Ltjw;F fzrpkhdsT fhyk; vLf;fyhk;. epYitapYs;s Nfhuy; njhiffspd; kjpg;gPl;bdJ gpujhd cs;shh;e;j mDkhdk; fle;jfhy Nfhuy; mgptpUj;jp mDgtkhFk;.

ghhpa Nfhuy;fs; tof;fkhf jdpahf tpspj;Jiuf;fg;gLtJld;> el;lk; nrk;ikahf;fg;gl;l kjpg;gPLfspd; Kfg; ngWkjpf;F xJf;fg;gly; my;yJ mtw;wpd; vjph;fhy mgptpUj;;jpapid gpujpgypg;gjw;fhf jdpahf cj;Njrpf;fg;gl;lJ. mNdfkhd re;jh;g;gq;fspy;> Nfhuy;fspd; vjph;fhy tPjq;fs;> gztPf;fk; kw;Wk; el;l tpfpjq;fs; njhlh;ghf vt;tpjkhd ntspg;gilahd mDkhdq;fs; Nkw;nfhs;sg;gltpy;iy.

**2.11** xg;gplg;gLk; jfty;fs;

msTrhh;e;j> vLj;JiuKiw kw;Wk; tpsf;fkhd jfty;fis cs;slf;fpa xg;gplg;gLk; jfty;fs; Kd;ida fhyk; njhlh;ghf epjpf; $w;Wf;fspy; ntspg;gLj;jg;gLfpd;wJ. ,J eilKiw fhyj;jpw;fhd epjpf; $w;Wf;fspyhd Ghpe;Jizh;tpid Nkk;gLj;Jtjw;Fk; fhyq;fSf;fpilNaahd xg;gpLjiy Nkk;gLj;Jtjw;Fk; MFk;. Kd;ida tUlj;jpd; epjpf; $w;Wf;fspd; fhl;rpg;gLj;jy; kw;Wk; tifg;gLj;jy; eilKiw Mz;Lld; xg;gpLtjw;Fk; rpwg;ghf fhl;rpg;gLj;Jtjw;Fk; Njitahapd; jpUj;jpaikf;fg;gl;Ls;sJ.

**3.** nghJthd fzf;fPl;Lf; nfhs;iffs;

| tpguk; | Fwpg;G | gf;fk; ,y. |
| --- | --- | --- |
|  |  |  |
| fzf;fPl;Lf; nfhs;iffs; - nghJthdit |  |  |
| xUq;fpizg;gpw;fhd mbg;gil | 3.1 | 182 |
| ntspehl;L nfhLf;fy; thq;fy;fs; kw;Wk; kPjpfs; | 3.2 | 183 |
| SLFRS 15 –thbf;ifahsh;fSldhd xg;ge;jq;fspypUe;J tUtha; | 3.3 | 183 |
| fzf;fPl;L nfhs;iffspyhd khw;wq;fs; | 3.4 | 183 |
| epjpapay; fUtpfs; - Muk;g mq;fPfhuk; kw;Wk; mjd; gpd;duhd mstPL | 3.5 | 184 |
| epjpapayy;yhj nrhj;Jf;fspd; tYf;Fd;wy; | 3.6 | 186 |
| Vw;ghLfs; | 3.7 | 186 |
| fld;ngWiff; fpuaq;fs; | 3.8 | 186 |
| tUkhd thp | 3.9 | 186 |
| xj;jpitf;fg;gl;l thp | 3.10 | 186 |
|  |  |  |
| fzf;fPl;Lf; nfhs;iffs; - tUkhdk; kw;Wk; nrytpdk; | | |
| tl;b tUkhdk; kw;Wk; nrytpdq;fs; | 6 | 188 |
| Njwpa cioj;j fhg;GWjp jtizg;gzk; | 7 | 190 |
| fl;lz kw;Wk; juF tUkhdk; | 8 | 191 |
| epjpr; nrhj;Jf;fspyhd Njwpa ,yhgq;fs; /(el;lq;fs;) - ,eepng | 9 | 192 |
| Vida nraw;ghl;L tUkhdk; | 10 | 192 |
| fld;fs; kw;Wk; tUkjpfSf;fhd tYf;Fd;wy; fl;lzk; kw;Wk; Vida el;lq;fs; | 11 | 193 |
| Mszpr; nrytpdq;fs; | 12 | 196 |
| ngWkhj; Nja;T kw;Wk; ngWkjp Fiwg;G | 13 | 196 |
| eyd;fs;> Nfhuy;fs; kw;Wk; fhg;GWjpr; nrytpdk; | 14 | 197 |
| Vida nraw;ghl;L nrytpdq;fs; | 15 | 198 |
| epjpr; Nritfspyhd thp | 16 | 198 |
| tUkhd thpr; nrytpdk; | 17 | 199 |
| gq;nfhd;wpw;fhd mbg;gil/ ePh;j;j ciog;G | 18 | 202 |
| fzf;fPl;Lf; nfhs;iffs; - nrhj;Jf;fs; kw;Wk; nghWg;Gf;fs; | | |
| fhR kw;Wk; fhRf;Fr; rkdhditfs; | 22 | 212 |
| tq;fpfs; kw;Wk; epjp epWtdq;fSldhd kPjpfs; | 23 | 213 |
| epjpr; nrhj;Jf;fs; - ,yhgk; my;yJ el;lj;jpDhlhf epahag; ngWkjpapy; | 24 | 214 |
| fld;fs; kw;Wk; tUkjpfs; - ngWkjpFiwg;Gf; fpuaj;jpy; | 25 | 216 |
| fhg;GWjp kw;Wk; kPs;fhg;GWjp tUkjpfs; | 26 | 233 |
| epjpr; nrhj;Jf;fs; - Vida tphpthd tUkhdj;jpDhlhf epahag; ngWkjpapy; | 27 | 234 |
| fld; fUtp - ngWkjp Fiwg;Gf; fpuaj;jpy; | 28 | 236 |
| Jizf;fk;gdpfspyhd KjyPLfs; | 29 | 236 |
| KjyPl;L Mjdk; | 30 | 238 |
| Vida nrhj;Jf;fs; | 31 | 240 |
| Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzk; | 32 | 241 |
| gad;gLj;Jtjw;F chpikAs;s nrhj;Jf;fs; | 33 | 245 |
| ed;kjpg;G kw;Wk; mUtr;nrhj;Jf;fs; | 34 | 246 |
| tq;fpfSf;F nrYj;jNtz;bait | 35 | 248 |
| thbf;ifahsh;fSf;F nrYj;jNtz;bait | 36 | 251 |
| toq;fg;gl;l fld; gpizaq;fs; | 37 | 252 |
| Vida epjpg; nghWg;Gf;fs; | 38 | 255 |
| fhg;GWjp nghWg;Gf;fs; kw;Wk; nrYj;jNtz;ba kPs;fhg;GWjp | 39 | 255 |
| Fj;jif nghWg;Gf;fs; | 40 | 257 |
| eilKiw thpg; nghWg;Gf;fs; | 41 | 258 |
| Vida nghWg;Gf;fs; | 42 | 259 |
| Xa;Tngwy; eyd; flg;ghL | 43 | 259 |
| xj;jpitf;fg;gl;l thpg;nghWg;Gf;fs; /(nrhj;Jf;fs;) | 44 | 262 |

**3.1** xUq;fpizg;gpw;fhd mbg;gil

31 khh;r; 2021 ,y; epiwtile;j Mz;bw;fhd FOkj;jpd; xUq;fpizf;fg;gl;l epjpf; $w;Wf;fs; fk;gdp> mjd; Jizf;fk;gdpfs; kw;Wk; ,izf;fk;gdpapid cs;slf;Ffpd;wd. fk;gdpapd; Jizf;fk;gdpfs; kw;Wk; ,izf;fk;gdpapd; epjpf; $w;Wf;fs; mNj Mz;bw;F jahhpf;fg;gl;Ls;sd. ,jw;F tpjp tpyf;fhf> gPgs;]; ,d;#ud;]; gpvy;rp> gPgs;]; yPrpq; md;l; itdhd;]; gpvy;rp ,d; Jizf;fk;gdp> fhzg;gLfpd;wJ. mjd; epjpahz;L brk;gh; 31 ,y; epiwtilfpd;wJ. xUq;fpizf;Fk; Nehf;fj;jpw;fhf mNj mwpf;ifaplg;gLk; Mz;L gad;gLj;jg;gl;lJ.

**3.1.1** tzpf gpizg;G kw;Wk; ed;kjpg;G

,yq;if fzf;fPl;L epakk; - SLFRS 03 (tzpfg; gpizg;Gfs;) ,d; Njitg;ghLfSf;Nfw;g ifafg;gLj;jy; Kiwapid gad;gLj;jp tzpfg; gpizg;Gfs; fzf;fPL nra;ag;gl;lLs;sd.

FOkk; kw;Wk; fk;gdpahdJ gpd;tUkhW ed;;kjpg;gpid mstpLfpd;wJ. ifg;gw;wg;gl;l epWtdj;jpy; VNjDk; fl;Lg;ghlw;w mf;fiwahf mq;fPfhpf;fg;gl;l njhif cs;slq;fyhf khw;wy; nra;ag;gl;l njhifapd; epahag; ngWkjpapypUe;J ,dq;fhzg;glj;jf;f ifg;gw;wg;gl;l nrhj;Jf;fs; kw;Wk; Vw;Wf;nfhz;l nghWg;G Mfpatw;wpd; Njwpa mq;fPfhpf;fg;gl;l njhifapid fopj;J> midj;Jk; ifg;gw;wg;gl;l jpfjpapy; mstPL nra;ag;gLfpd;wd. kpifahdJ vjph;kiwahff; fhzg;gLk;NghJ kpff; Fiwthd nfhs;tdT ,yhgkhdJ ,yhgk; my;yJ el;lf; $w;wpy; cldbahf mq;fPfhpf;fg;gLfpd;wJ.

Xh; tzpfg; gpizg;gpyhd ifg;gw;wg;gl;l ed;kjpg;ghdJ Muk;gj;jpy; fpuaj;jpy; mstplg;gLfpd;wJ. ,J ifg;gw;wg;gl;l ,dq;fhzg;gl;l nrhj;Jf;fs;> nghWg;Gf;fs; kw;Wk; Iag;ghlhd epfo;Tg; nghWg;Gf;fs; vd;gtw;wpd; Njwpa ngWkjpapyhd FOkj;jpd; mf;fiwapd; Nkyhd tzpf gpizg;gpd; fpuaj;jpYk; kpifahdjhFk;.

Muk;g mq;fPfhuj;jpidj; njhlh;e;J ed;kjpg;ghdJ fpuaj;jpypUe;J VNjDk; jpuz;l tYf;Fd;wy; el;lq;fs; fopf;fg;gl;L mstplg;gLfpd;wJ. ed;kjpg;ghdJ tUlhe;jk; tYf;Fd;wYf;fhf kPsha;T nra;ag;gLtJld;> nfhz;Lnry;Yk; ngWkjpahdJ tYf;Fd;Wk; vd epfo;Tfs; kw;Wk; #o;epiyapyhd khw;wq;fs; Fwpg;gpl;lhy;> mbf;fb kPsha;T nra;ag;gLk;. tYf;Fd;wy; ghprPyid Nehf;fj;jpw;fhf> xU tzpf gpizg;gpy; ifg;gw;wg;gl;l ed;kjpg;ghdJ> ifg;gw;wg;gl;l jpfjpapypUe;J> FOkj;jpd; xt;nthU fhR cUthf;Fk; myfpw;Fk; my;yJ fhR cUthf;Fk; myFf; FOTf;F xJf;fg;gLtJld;> ifg;gw;wg;gl;l epWtdj;jpd; Vida nrhj;Jf;fs; my;yJ nghWg;Gf;fs; me;j myFfSf;F xg;gilf;fg;gl;bUe;jhYk; mjidg; nghUl;gLj;jhkNy> ,it gpizg;gpd; $l;L tpistpypUe;J ed;ikailAk; vd vjph;ghh;f;fg;gLfpd;wJ.

ed;kjpg;ghdJ fhR cUthf;Fk; myfpd; (fh.c.m.) Xh; mq;fkhf fhzg;gbd;> me;j myfpDs; fhzg;gLk; xU gFjp nraw;ghL tpw;;fg;gl;lhy;> tpw;gid nra;ag;gl;l nraw;ghl;Lld; ,ize;Js;s ed;kjpg;ghdJ nraw;ghl;bd; tpw;gidapyhd ,yhgk; kw;Wk; el;lj;ij jPh;khdpf;Fk;NghJ mJ nraw;ghl;bd; nfhz;Lnry;yg;gLk; njhifapy; cs;slf;fg;gl;Ls;sJ. ,e;j #oypy; tpw;fg;gl;l ed;kjpg;ghdJ tpw;fg;gl;l nraw;ghl;bd; rhh;G ngWkjpfs; kw;Wk; epWj;jpitf;fg;gl;l fhR cUthf;Fk; myfpd; xU gFjpapd; mbg;gilapy; mstplg;gLfpd;wJ

Jizf;fk;gdpfs; tpw;fg;gLk;NghJ tpw;gid tpiyf;Fk; Njwpa nrhj;Jf;fSld; jpuz;l ghpkhw;wy; tpj;jpahrq;fs; kw;Wk; ed;kjpg;G Mfpatw;iwr; Nrh;j;J tUk; njhiff;Fk; ,ilNaahd tpj;jpahrk; ,yhgk; my;yJ el;lf; $w;wpy; mq;fPfhpf;fg;gLfpd;wJ.

**3.1.2** nghJthd fl;Lg;ghl;L tzpfg; gpizg;Gfs;

,yq;if gl;laf; fzf;fhsh;fs; epUtj;jpdhy; toq;fg;gl;l nghJf; fl;Lg;ghl;L tzpf gpizg;Gf;fhd ghpe;Jiuf;fg;gl;l eilKiwf; $w;W - ,izg;Gf;fs; fzf;fPl;bd; fPo; toq;fg;gl;l topfhl;bfis gad;gLj;jp nghJ fl;Lg;ghl;L tzpf gpizg;Gfs; fzf;fPL nra;ag;gLfpd;wd.

**3.1.3** fl;Lg;ghl;bd; ,og;G

fl;Lg;ghl;bid ,oe;jijj; njhlh;e;J Jizf; fk;gdpapd; nrhj;Jf;fs; kw;Wk; nghWg;Gf;fs;> VNjDk; fl;Lg;ghlw;w mf;fiwfs; kw;Wk; Jizf; fk;gdp njhlh;ghd Vida chpj;Jtg; gphpTfis FOkkhdJ tpyf;Ffpd;wJ. fl;Lg;ghl;L ,og;gpypUe;J vOk; VNjDk; kpif my;yJ gw;whf;FiwahdJ ,yhgk; my;yJ el;lf; $w;wpy; mq;fPfhpf;fg;gLfpd;wJ. Kd;ida Jizf; fk;gdpapy; FOkk; VNjDk; mf;fiwapid jf;fitj;jpUe;jhy;> mj;jifa mf;fiwahdJ fl;Lg;ghL ,of;fg;gl;l jpdj;jpy; epahag; ngWkjpapy; mstPL nra;fpd;wJ

**3.1.4** xUq;fpizg;gpy; mfw;wg;gLk; nfhLf;fy; thq;fy;fs;

FOkq;fSf;fpilNaahd kPjpfs; kw;Wk; nfhLf;fy; thq;fy;fs;> kw;Wk; FOkq;fSf;fpilNaahd nfhLf;fy; thq;fy;fspypUe;J vOk; VNjDk; va;jg;ngw;wpuhj tUkhdk; kw;Wk; nrytpdq;fs; xUq;fpizf;fg;gl;l epjpf; $w;Wf;fis jahhpf;Fk;NghJ mfw;wg;gLfpd;wd. chpj;Jt fzf;fPL nra;ag;gl;l KjyPl;bypUe;J vOk; va;jg;ngw;wpuhj ,yhgq;fs; FOkj;jpy; KjyPL nra;ag;gl;Ls;s epWtdj;jpYs;s mf;fiwapd; msTf;F KjyPl;bw;F vjpuhf ePf;fg;gLfpd;wJ. va;jg;ngw;wpuhj el;lq;fSk; va;jg;ngw;wpuhj ,yhgq;fisg; Nghd;Nw ePf;fg;gLfpd;wJ> Mdhy; tYf;Fd;wy; VJk; fhzf;$ba rhd;Wfs; ,y;yhj mstpl;F khj;jpuk;.

**3.2** ntspehl;L ehza nfhLf;fy; thq;fy;fs; kw;Wk; kPjpfs;

midj;J ntspehl;L ehza nfhLf;fy; thq;fy;fSk; nraw;ghl;L ehzakhd ,yq;if &ghtpw;F> nfhLf;fy; thq;fy; ,lk;ngw;w Neuj;jpy; fhzg;gl;l ghpkhw;wy; tPjq;fspy; khw;wy; nra;ag;gLfpd;wd. ,J njhlh;gpy; FOkkkhdJ nfhLf;fy; thq;fy; ,lk;ngw;w jpdj;jpy; gpuNahfpf;fg;gLk; ghpkhw;wy; tPjj;jpd; eL tPjj;jpid gad;gL;;j;Jk; tof;fj;jpidf; nfhz;Ls;sJ.

ntspehl;L ehzaj;jpy; Fwpg;gplg;gl;l ehzak; rhh;e;j nrhj;Jf;fs; kw;Wk; nghWg;Gf;fs; mwpf;ifaplg;gLk; jpfjpapy; tof;fkhd ];nghl; ghpkhw;w tPjj;jpy; nraw;ghl;L ehzaj;jpw;F rkdhd njhiff;F kPs; ghpkhw;wk; nra;ag;gLfpd;wd.

ehzak; rhh;e;j cUg;gbfspd; ghpkhw;wypypUe;J vOk; ,yhgq;fs; my;yJ el;lq;fs; tUlj;jpd; Muk;gj;jpy; nraw;ghl;L ehzaj;jpy; ngWkjp Fiwg;Gf; fpuaj;jpw;Fk;> tUlj;jpyhd tpisTW tl;b kw;Wk; nfhLg;gdTfSf;F nrk;ikahf;fg;gl;L> mwpf;ifaplg;gLk; jpfjpapy; fhzg;gLk; ghpkhw;wy; tPjj;jpy; ntspehl;L ehzaj;jpy; fhzg;gLk; ngWkjp Fiwg;Gf; fpuaj;jpw;Fk; ,ilapyhd tpj;jpahrkhFk;. ,J ,yhgk; my;yJ el;lf; $w;wpy; mq;fPfhpf;fg;gLfpd;wJ.

Xh; ntspehl;L ehzaj;jpy; tuyhw;W fpua Vw;ghl;bd; fPo; mstplg;gLk; ehzak; rhuh cUg;gbfs; mq;fPfhuk; nra;ag;gLk; jpdj;jpy; cs;s ];nghl; ghpkhw;wy; tPjj;jpy; khw;wk; nra;ag;gLfpd;wd. epahag; ngWkjpapy; ntspehl;L ehzaj;jpy; mstplg;gLk; ehzak; rhuh cUg;gbfs; epahag; ngWkjp jPh;khdpf;fg;gl;l jpdj;jpy; fhzg;gLk; ];nghl; ghpkhw;wy; tPjj;jpid gad;gLj;jp khw;wk;; nra;ag;gLfpd;wd.

**3.3 SLFRS 15 –** thbf;ifahsh;fSldhd xg;ge;jq;fspypUe;J tUtha;

SLFRS 15 gpd;tUtdtw;iw khw;wpaikj;Js;sJ. LKAS 18 'tUtha;'> LKAS 11 'fl;Lkhd xg;ge;jq;fs;' kw;Wk; IFRIC 13 'thbf;ifahsh; tpRthrj; jpl;lq;fs;" cs;slq;fyhd tUtha; mq;fPfhu topfhl;bahdJ 1 Vg;uy; 2018 Kjy; Muk;gpf;Fk; tUlhe;j mwpf;ifaplg;gLk; fhyg;gFjpf;F nry;Ygbahfpd;wJ. >

SLFRS 15 tUthahdJ vt;tsT kw;Wk; vg;NghJ mq;fPfhpf;fg;gly; Ntz;Lk; vd;gij jPh;khdpg;gjw;fhf Xh; tphpthd tuk;GWifapid toq;Ffpd;wJ. thbf;ifahsh;fSldhd xg;ge;jq;fspypUe;J vOk; tUtha; kw;Wk; fhRg; ghar;rypd; jd;ik> njhif> Neuk; kw;Wk; epr;rakw;wjd;ik vd;gtw;iw Ghpe;Jnfhs;tjw;F epjpf; $w;Wf;fspd; gadhspfis ,aYikahf;Fk; Nehf;fpy; SLFRS 15 gz;Grhh; kw;Wk; msTrhh; ntspg;gLj;jy;fis Ntz;Lfpd;wJ.

tUthapid vg;NghJ vd;d njhifapy; mq;fPfhpf;fNtz;Lk; vd;gij jPh;khdpg;gjw;fhf epWtdq;fs; Ie;J-fl;l khjphpapid gpuNahfpf;FkhW Ntz;lg;gLfpd;wd. ,k;khjphpahdJ vg;NghJ tUtha; mq;fPfhpf;fg;gly; Ntz;Lk; my;yJ Xh; epWtdk; nghUl;fs; kw;Wk; NritfsJ fl;Lg;ghl;bid xU thbf;ifahsUf;F epWtdk; vjph;ghh;f;Fk; chpikAs;s njhiff;F khw;wy; nra;Ak;NghJ vd Fwpg;gpLfpd;wJ.

**3.4** fzf;fPl;L nfhs;iffspyhd khw;wq;fs;

,e;j epjpf; $w;Wf;fspy; FOkkhdJ gpd;tUtdtw;iw gpuNahfpfj;Js;sJ. ,yq;if fzf;fPl;L epakk; - SLFRS 3 f;fhd jpUj;jq;fs;: xh; tzprfj;jpd; tiutpyf;fzk;> LKAS1 kw;Wk; LKAS 8 f;fhd jpUj;jq;fs; :fzprepiyf;fhd tiutpyf;fzk;> kw;Wk; epjpapay; mwpf;ifaplYf;fhd fUj;Jtbt tuk;GWiff;fhd jpUj;jq;fs; vd;gd Kjw; jlitahf 1 [dthp 2020 ,y; my;yJ mjw;F gpd;dh; tUk; tUlhe;j mwpf;ifaplg;gLk; fhyq;fs; Kjy; nry;YgbahFk;. toq;fg;gl;l Mdhy; mKYf;F tuhj VNjDk; Vida epakk;> nghUs;tpsf;fk; my;yJ jpUj;jj;jpid FOkkhdJ Kd;djhfNt filg;gpbf;ftpy;iy.

**3.4.1 SLFRS** 3 f;fhd jpUj;jq;fs;:Xh; tzpfj;jpd; tiutpyf;fzk;

etk;gh; 2018 ,y; ,yq;if g.f.epUtfk; SLFRS 3 ,d; tzpf tiutpyf;fzj;jpw;fhd jpUj;jq;fis toq;fpaJ. ,J epWtdq;fs; ifafg;gLj;jpa eltbf;iffs; kw;Wk; nrhj;Jf;fs; Xh; tzpfkh my;yJ ,y;iyah vdj; jPh;khdpg;gjw;F cjTtjw;fhFk;. ,e;j jpUj;jq;fs; Xh; tzpfj;jpw;fhd Mff; Fiwe;j Njitg;ghLfis tpsf;FtJld; re;ij gq;Fgw;Weh;fs; VNjDk; fhzg;glhj $Wfis khw;wPL nra;tjw;fhd Mw;wypid nfhz;Ls;shh;fsh vd;w kjpg;gPl;bid mfw;Wfpd;wJ> ifafg;gLj;jg;gl;l Xh; nray;KiwahdJ epiyahdjh vd epWtdq;fs; kjpg;gpLtjw;F JizGhpAk; topfhl;bapid Nrh;j;jy;> Xh; tzpfk; kw;Wk; tpisTfsJ tiutpyf;fzj;jpid FWfyhf;Fjy; kw;Wk; Xh; njhpthd epahag; ngWkjp nrwpT Nrhjidapid mwpKfg;gLj;jy; vd;gdthFk;.

,e;jj; jpUj;jq;fs; FOkj;jpd; xUq;fpizf;fg;gl;l epjpf; $w;Wf;fspy; vt;tpjkhd jhf;fj;ijAk; Vw;gLj;jtpy;iy vd;gJld; FOkkhdJ VNjDk; tzpfg; gpizg;GfspDs; Eioe;jhy; vjph;fhyj;jpy; jhf;fj;jpid cUthf;fyhk;. .

**LKAS 1** kw;Wk;  **LKAS 8** ,w;fhd jpUj;jq;fs;**:** fzprepiyapd; tiutpyf;fzk;

etk;gh; 2018 ,y; ,yq;if g.f. epUtfk; gpd;tUtdtw;wpw;fhd jpUj;jq;fid toq;fpaJ. **LKAS 1** kw;Wk; ,yq;if fzf;fPl;L epakk; - LKAS 8 **"**fzf;fPl;f; nfhs;iffs;> fzf;fPl;L kjpg;gPLfs; kw;Wk; gpiofspyhd khw;wq;fs;" vd;gd epakq;fspilNa 'fzprepiy" tiutpyf;fzj;Jld; rPuikg;gjw;Fk; 'tiutpyf;fzk;" vd;w gjj;jpd; rpy mk;rq;fis njspTgLj;Jtjw;FkhFk;. Gjpa tiutpyf;fzkhdJ gpd;tUkhW Fwpg;gpLfpd;wJ. tpLtpj;jy;> gpwo;$w;W my;yJ kiwj;jy; vd;gtw;iw nra;jhy; nghJ Nehf;Fila epjpf; $w;Wf;fsJ> ,e;j epjpf; $w;Wf;fs; Xh; Fwpg;gpl;l mwpf;ifapLk; epWtdk; gw;wpa epjpapay; jfty;fis toq;fpdhy;> Kjd;ik gadhspfs; Nkw;nfhs;Sk; jpH;khdj;jpy; nry;thf;F nrYj;jf;$Lk; vd epahakhf vjph;ghh;j;jhy;"> jftyhdJ fzprepiyahf fUjg;gLk;> ,e;j jpUj;jq;fs; FOkj;jpd; xUq;fpizf;fg;gl;l epjpf; $w;Wf;fspy; vt;tpjkhd jhf;fj;ijAk; Vw;gLj;jtpy;iy my;yJ vjph;fhyj;jpy; VNjDk; jhf;fk; fhzg;glyhk; vd;w vjph;ghh;g;Gk; fpilahJ.

epjpapay; mwpf;ifaplYf;fhd fUj;Jtbt tuk;GWifapyhd jpUj;jq;fs;

,yq;if g.f. epUtfk; Xh; jpUj;jg;gl;l fUj;Jtbt tuk;GWifapid toq;fpaJ. ,J epak mikg;G jPh;khdq;fspy; cldbahf mKYf;FtUk; tz;zk; gad;gLj;jg;gLk;. Kf;fpa khw;wq;fs; gpd;tUkhW:

* epjp mwpf;ifaply; Fwpf;Nfhspy; guhgj;jpaj;jpd; Kidg;gpid mjpfhpj;jy;
* Xh; mwpf;ifapLk; epWtdj;jpid njspthf;Fjy;> mJ Xh; rl;luPjpahd epWtdkhf my;yJ Xh; epWtdj;jpd; Xh; gFjpahf ,Uf;fyhk;
* eLepiyikapd; Xh; myfhf tpNtfj;jpid kPs; epiyepWj;jy;
* Xh; nrhj;J my;yJ nghWg;gpd; tiutpyf;fzq;fis jpUj;jpaikj;jy;
* mq;fPfhpg;gpw;fhd thapy;epiyapd; rhj;jpag;ghl;bid mfw;Wjy; kw;Wk; mq;fPfhuj;jpypUe;J ePf;Ftjpyhd topfhl;bapid Nrh;j;jy;
* ntt;NtW mstPl;L mbg;gilfspy; topfhl;bapid Nrh;j;jy;> kw;Wk;
* ,yhgk; my;yJ el;lj;jpid Kjd;ik nraw;jpwd; Fwpfhl;bahf $Wjy; kw;Wk; nfhs;ifastpy;> Vida tphpthd tUkhdj;jpy; tUkhdk; kw;Wk; nrytpdk; epjpf; $w;Wf;fspd; nghUe;Jik my;yJ tpRthrkhd gpujpepj;Jtj;jpid Nkk;gLj;Jk;NghJ kPs;Row;rp nra;ag;gly; Ntz;Lk;.

,e;j jpUj;jq;fs; FOkj;jpd; xUq;fpizf;fg;gl;l epjpf; $w;Wf;fspy; vt;tpjkhd jhf;fj;ijAk; Vw;gLj;jtpy;iy.

**3.5** epjpapay; fUtpfs; - Muk;g mq;fPfhuk; kw;Wk; mjd;gpd;duhd mstPL

**3.5.1** mq;fPfhuj;jpd; jpfjp

midj;J epjpr; nrhj;Jf;fs; kw;Wk; nghWg;Gf;fs; 'tof;fkhd topapyhd th;j;jfk;' jtpu th;j;jfj; jpdj;jpy; Muk;gj;jpy; mq;fPfhpf;fg;gLfpd;wd> mjhtJ> fUtpfspd; xg;ge;j Vw;ghLfSf;F FOthdJ Xh; jug;gpduhf tUk;NghJ. 'tof;fkhd topapyhd th;j;jfk; 'vd;gJ re;ijapy; xOq;Ftpjp my;yJ kuGtopahf epWtg;gl;l fhy vy;iyapDs; nrhj;Jf;fspd; tpepNahfk; Njitg;gLk; epjpr; nrhj;Jf;fspd; nfhs;tdT my;yJ tpw;gid MFk;. me;j th;j;jfq;fs; jPh;g;gdT jpfjpapy; Muk;gepiyapy; mq;fPfhpf;fg;gLfpd;wd.

**3.5.2** epjpr; nrhj;Jf;fspd; tifg;gLj;jy; kw;Wk; mLj;JtUk; mstPL

SLFRS 9 ,d; gpufhuk; mjd; midj;J epjpr; nrhj;Jf;fis tzpf khjphpapd; mbg;gilapy; tifg;gLj;JtJld;> nrhj;Jf;fspd; Kfhikg;gLj;jy; kw;Wk; nrhj;Jf;fspd; xg;ge;j epajpfs; gpd;tUtdtw;wpy; mstPL nra;ag;gLfpd;wd;

* ngWkjp Fiwg;Gf; fpuak;
* Vida tphpthd tUkhdj;jpDhlhf epahag; ngWkjpapy; (Vtptepng)
* ,yhgk; my;yJ el;lj;jpDhlhf epahag; ngWkjpapy; (,.e.ep.ng)

epjpr; nrhj;Jf;fspd; mLj;JtUk; mstPlhdJ mtw;wpd; tifg;gLj;jypy; jq;fpAs;sJ.

tzpf khjphp kjpg;gPL

1 Vg;uy; 2018 Kjy; FOkkhdJ Xh; tzpf khjphpapd; Fwpf;Nfhspy; Xh; kjpg;gPl;bid Nkw;nfhs;fpd;wJ. ,q;F nrhj;jhdJ Xh; fUtp mbg;gilapy; kjpg;gPL nra;ag;glhJ Xh; Njf;fj;jpd; kl;lj;jpy; kjpg;gPL nra;ag;gLfpd;wJ. ,J tzpfk; vt;thW Kfhikg;gLj;jg;gLfpd;wJ kw;Wk; jfty; Kifhikj;jpw;F toq;fg;gLfpd;wJ vd;w tpjj;jpid rpwg;ghf gpujpgypg;gjdhyhFk;. fUjg;gl;l jfty;fs; gpd;tUtdtw;iw cs;slf;Ffpd;wd.

* Njf;fj;jpd; $wg;gl;l nfhs;iffs; kw;Wk; Fwpf;Nfhs;fs; kw;Wk; eilKiwapy; me;j nfhs;iffspd; nraw;ghL. Fwpg;ghf> Kfhikj;Jtj;jpd; %NyhghakhdJ gpd;tUtdtw;iw Kd;dpWj;Jfpd;wjh vd;W ghh;f;fpd;wJ. xg;ge;j tl;b tUthapid cioj;jy;> Xh; Fwpg;gpl;l tl;b tPj tptuj;jpid guhkhpj;jy;> epjpr; nrhj;Jf;fsJ fhyntspahdJ epjpg; nghWg;Gf;fsJ fhyntspAld; nghUj;Jjy;. me;j nrhj;Jf;fSf;F epjpaspj;jy; my;yJ nrhj;Jf;fspd; tpw;gidapDhlhf fhRg; gha;r;ry;fis ngw;Wf; nfhs;Sjy; ;
* FOkj;jpd; Kfhikj;Jtk; vt;thW Njf;fj;jpd; nraw;jpwid kjpg;gPL kw;Wk; mwpf;ifapLfpd;wJ;
* tzpf khjphpapd; nraw;jpwid ghjpf;Fk; ,lh;Neh;iffs; (kw;Wk; me;j tzpf khjphpapDs; itj;jpUf;fg;gLk; epjpr; nrhj;Jf;fs;) kw;Wk; vt;thW me;j ,lh;Neh;iffs; Kfhikg;gLj;Jfpd;wJ;
* vt;thW tzpfj;jpd; Kfhikahsh;fs; <Lnra;ag;gLfpd;whh;fs; - cjhuzkhf Kfhikg;gLj;jg;gLk; nrhj;Jf;fsJ epahag; ngWkjpapd; mbg;gilapy; <L fhzg;gLfpd;wjh my;yJ jpul;lg;gl;l xg;ge;j fhRg; gha;r;ry;fspyh; kw;Wk;
* Kd;ida fhyg;gFjpapyhd tpw;gidapd; epfo;ntz;> gUkd; kw;Wk; Neuq;fs;> mj;jifa tpw;gidfSf;fhd fhuzpfs; kw;Wk; vjph;fhy tpw;gid eltbf;if gw;wpa mjd; vjphghh;g;G. vt;thwhapDk;> tpw;gid eltbf;if gw;wpa jftyhdJ jdpikapy; fUjg;glhJ> Xh; xl;Lnkhj;j kjpg;gPl;bd; Xh; mq;fkhf FOkj;jpd; $wg;gl;l Fwpf;NfhshdJ epjpr; nrhj;jpid vt;thW Kfhikg;gLj;jg;gl;L milag;gLfpd;wJ kw;Wk; vt;thW fhRg; gha;r;ryhdJ ngwg;gLfpd;wJ.

tzpf khjphp kjpg;gPlhdJ epahakhf vjph;ghh;f;fg;gLk; fhl;rpepiyfspd; mbg;gilapy; ''Nkhrkhd epiy' my;yJ 'mOj;jkhd epiy' Mfpatw;iw fzf;fpnyLf;fhJ Nkw;nfhs;sg;gLfpd;wJ. FOkj;jpd; Muk;g vjph;ghh;g;GfspypUe;J khWgl;L Muk;g mq;fPfhuj;jpd; gpd;duhd fhRg; gha;r;ry;fs; ngwg;gl;lhy; FOkkhdJ tzpf khjphpapDs; itj;jpUf;Fk; vQ;rpa epjpr; nrhj;Jf;fspd; tifg;gLj;jiy khw;whJ. Mdhy;> Kd;Ndhf;fp nry;Yk;NghJ Gjpjhf cUthf;fg;gl;l my;yJ nfhs;tdT nra;j epjpr; nrhj;Jf;fis kjpg;gPL nra;Ak;NghJ mj;jifa jfty;fis xUq;fpizf;fps;wJ.

xg;ge;jf; fhRg; gha;r;ry;fs; Kjy; kw;Wk; tl;b nfhLg;gdTfs; khj;jpukh vd;w kjpg;gPL (Ktnfhkh guprPyid)

FOkkhdJ mjd; tifg;gLj;jy; nray;Kiwapd; ,uz;lhtJ fl;lkhf mit Ktnfhkh guprPyidapid re;jpf;fpd;wjh vd ,dq;fhz;gjw;fhf xg;ge;j epajpfis kjpg;gPL nra;fpd;wJ.

,e;j kjpg;gPl;L Nehf;fj;jpw;fhf "Kjy;" vd;gJ Muk;g mq;fPfhuj;jpy; epjpr; nrhj;jpd; epahag; ngWkjp kw;Wk; epjpr; nrhj;jpd; tho;ehspy; khw;wkilayhk; vd;w tiutpyf;fzj;jpid nfhz;Ls;sJ (cjhuzkhf> Kjypd; kPs;nrYj;jy; my;yJ tl;lk;/ foptpd; ngWkjp Fiwg;G).

Xh; Fwpg;gpl;l fhyg;gFjpapy; epYitapYs;s Kjy; njhifAld; ,izf;fg;gl;Ls;s fld; ,lh;Neh;iff;fhf kw;Wk; gzj;jpw;fhd Neug; ngWkjpf;fhd kWgad; vd 'tl;b" tiutpyf;fzg;gLj;jg;gLfpd;wJ. ,it Vida mbg;gil fld; toq;fy; ,lh;Neh;iffs; kw;Wk; fpuaq;fSld; ,yhg tuk;G Mfpatw;iwAk; cs;slf;Fk;.

Kuzhf> xg;ge;jf; fhRg; gha;r;ry;fspy; ,lh;Neh;iffs; my;yJ jsk;gYf;F Mff;Fiwe;j ntspg;ghl;bw;Fk; mjpfkhdtw;iw mwpKfg;gLj;Jk; xg;ge;j epajpfs; mbg;gil fld; toq;fy; Vw;ghl;L;ld; njhlh;gw;W kw;Wk; epYitapYs;s Kjy; njhifapy; Kjy; kw;Wk; tl;bf; nfhLg;gdTfis khj;jpuk; fhzg;gLk; xg;ge;jf; fhRg; gha;r;ry;fis cUthf;Fjy;. mj;jifa tplaj;jpy;> epjpr; nrhj;jhdJ ,eepng ,y; mstplg;gly; Ntz;Lk;.

xg;ge;j fhRg; gha;r;ry;fs; epYitapYs;s Kjy; njhifapyhd Kjy; kw;Wk; tl;bf; nfhLg;gdTfs; khj;jpukh vd kjpg;gpLtjpy; FOkkhdJ fUtpapd; xg;ge;j epajpfis fUj;jpnyLf;fpd;wJ. ,J epjpr; nrhj;jhdJ Xh; xg;ge;j epajpapid cs;slf;fpAs;sjh vd;w kjpg;gPl;bid my;yJ ,e;j epiyapid re;jpf;fhj xg;ge;j fhRg; gha;r;rypd; Neuk; kw;Wk; njhifapid khw;wyhk;. ,e;j kjpg;gPl;bid Nkw;nfhs;tjpy; FOkkhdJ gpd;tUtdtw;iw ftdj;jpnyLf;fpd;wJ. :

* fhRg; gha;r;ry;fspd; njhif kw;Wk; Neuj;jpid khw;wf;$ba Iag;ghlhd epfo;Tfs;;
* fld; %yjd gz;Gfs;;
* Kw;;nfhLg;gdT kw;Wk; ePl;ly; epajpfs;;
* Fwpg;gpl;l nrhj;Jf;fspypUe;jhd fhRg; gha;r;ry;fSf;F FOkj;jpd; Nfhuy;fis fl;Lg;gLj;Jk; epajpfs;; kw;Wk;
* gzj;jpd; Neug;ngWkjpapd; ngWifapd; khw;wpaikf;Fk; gz;Gfs;

FOkkhdJ ePz;lfhy epiyahd tl;btPj fld; Njf;fq;fis itj;jpUg;gJld;> ,tw;wp;y; FOkkhdJ tl;b tPjj;jpid fhyhfhy kPl;likg;G jpfjpfspy; jpUj;jpaikg;gjid Kd;nkhoptjw;fhd njhptpidf; nfhz;Ls;sJ. ,e;j kPl;likg;G chpikfs; jpUj;jpaikf;fg;gLk;NghJs;s re;ij tl;b tPjq;fSf;F kl;Lg;gLj;jg;gl;Ls;sd. fld; ngw;wth;fs; jpUj;jpaikf;fg;gl;l tl;b tPjj;jpid Vw;Wf;nfhs;tjw;F my;yJ VNjDk; jz;lkpd;wp flid Kfg;ngWkjpapy; kPl;nlLg;gjw;fhd njhptpid nfhz;Ls;shh;fs;. ,e;j fld;fspd; xg;ge;j fhRg; gha;r;ry;fs; Kjy; kw;Wk; tl;b nfhLg;gdT khj;jpuk; vd FOkk; jPh;khdpj;Js;sJ. Vnddpy; njhpthdJ epYitapYs;s Kjy; njhifAld; ,ize;Js;s Vida mbg;gil fld; toq;fy; ,lh;Neh;iffs; kw;Wk; fpuaq;fs;> fld; ,lh;Neh;if> gzj;jpd; Neug;ngWkjp vd;gtw;Wf;fhd ngWifapyhd tl;b tPjj;jpid khw;WtjdhyhFk;.

epjp epiyikf; $w;wpy; mq;fPfhpf;fg;gl;l ntt;NtW tpjkhd epjpr; nrhj;Jf;fspd; tpguq;fs;.

ngWkjp Fiwg;Gf; fpuaj;jpy; mstPL nra;ag;gl;l epjpr; nrhj;Jf;fs;

gpd;tUk; ,uz;L epge;jidfisAk; re;jpf;Fk; Xh; epjpr; nrhj;jhdJ ngWkjp Fiwg;Gf; fpuaj;jpy; mstPL nra;ag;gLfpd;wJ kw;Wk; ,eepng ,y; Fwpg;gplg;gltpy;iy:

* Xh; tzpf khjphpapDs; itj;jpUf;fg;gLk; nrhj;jhdJ mjd; xg;ge;jf; fhRg; gha;r;ry;fis jpul;Lk; Nehf;fj;jpw;fhf itj;jpUf;fg;gLfpd;wJ ; kw;Wk;
* epjpr; nrhj;jpd; xg;ge;j epajpfs; Fwpg;gpl;l jpfjpfspy; fhRg; gha;r;riy vOg;GtJld; mit epYitapYs;s Kjy; njhifapyhd Kjy; kw;Wk; tl;b nfhLg;gdtpid khj;jpuk; nfhz;bUe;jhy;.

ngWkjp Fiwg;Gf; fpuaj;jpy; mstplg;gLk; epjpr; nrhj;Jf;fs; gf;fq;fs; 212>213>216>233>236 kw;Wk; 248 Kjy; 258 tiu fhzg;gLk; Fwpg;Gfs; 22>23>25>26>28 kw;Wk; 35 Kjy; 41 tiu toq;fg;gl;Ls;sd.

Vtptepng ,y; mstplg;gl;l epjpr; nrhj;Jf;fs;

Vtptepng ,y; cs;s epjp nrhj;Jf;fs; fld; kw;Wk; chpj;Jt fUtpfis cs;slf;FtJld; ,it epahag; ngWkjpapy; Vida tphpthd tUkhdj;jpDhlhf mstPL nra;ag;gLfpd;wd. Vtptepng ,y; mstPL nra;ag;gl;l epjpr; nrhj;Jf;fs; gf;fk; 234 ,Ys;s Fwpg;G 27 ,y; toq;fg;gl;Ls;sJ.

,eepng ,y; mstplg;gl;l epjpr; nrhj;Jf;fs;

SLFRS 9 ,d; gpufhuk;> ngWkjp Fiwg;Gf; fpuaj;jpy; tifg;gLj;jg;gl;l my;yJ Vtptepng ,y; tifg;gLj;jg;gl;lit jtpu midj;J epjpr; nrhj;Jf;fSk; ,eepng ,y; mstplg;gLtjhf tifg;gLj;jg;gl;Ls;sd. ,yhgk; my;yJ el;lj;jpDhlhf epahag; ngWkjpapy; cs;s epjpr; nrhj;Jf;fs; gpd;tUtdtw;iw cs;slf;Ffpd;wd. th;j;jfj;jpw;fhf itj;jpUf;fg;gLk; my;yJ Kfhikg;gLj;jg;gLk; epjpr; nrhj;Jf;fs; kw;Wk; mtw;wpd; nraw;jpwdhdJ epahag; ngWkjpapd; mbg;gilapy; kjpg;gplg;gLfpd;wJ> Vnddpy; ,it xg;ge;j fhRg; gha;r;ry;fis jpul;Ltjw;fhfNth my;yJ xg;ge;j fhRg; ghar;ry;fis jpul;Ltjw;F itj;jpUf;fg;glhj kw;Wk; epjpr; nrhj;Jf;fis tpw;gid nra;tjw;Nfh itj;jpUf;fg;glhjit kw;Wk; Muk;g mq;fPfhuj;jpd; gpd;dh; ,yhgk; my;yJ el;lj;jpDhlhf epahag; ngWkjpapy; Fwpg;gplg;gl;l epjpr; nrhj;Jf;fs; gf;fk; 214 ,y; fhzg;gLk; Fwpg;G 24,y; fye;Jiuahlg;gl;Ls;sd.

,yhgk; my;yJ el;lj;jpDhlhf epahg; ngWkjpapy; Fwpg;gplg;gl;l epjpr; nrhj;Jf;fs;

SLFRS 9 ,d; gpufhuk;, Muk;g mq;fPfhuj;jpy; FOthdJ Xh; epjpr; nrhj;jpid khw;wtpayhjthW ,eepng ,y; Fwpg;gpl;bUf;fyhk;. ,y;iynadpy; ngWkjp Fiwg;Gf; fpuaj;jpy; my;yJ Vtptepng ,y; mstpLtjw;fhd Njitg;ghLfis re;jpe;jpUf;fyhk;> mj;jifa Fwpg;gplyhdJ Xh; fzf;fPl;L nghUe;jhikapid ePf;fyhk; my;yJ fzprkhdsT Fiwf;fyhk;. ,y;iynadpy; Xh; tpj;jpahrkhd mbg;gilapy; nrhj;Jf;fs; my;yJ nghWg;Gf;fis my;yJ ,yhgq;fs; my;yJ el;lq;fis mstpLtjpypUe;J voyhk;.

FOkkhdJ mwpf;ifaplg;gLk; fhyj;jpd; ,Wjpapy; VNjDk; epjpr; nrhj;Jf;fis Muk;g mq;fPfhuj;jpd; gpd;dh; ,yhgk; my;yJ el;lj;jpDhlhf epahag; ngWkjpapy; ngahpltpy;iy.

**3.5.3** epjpr; nrhj;Jf;fs; kw;Wk; epjpg; nghWg;Gf;fspd; mq;fPfhu mfw;wy;

epjpr; nrhj;Jf;fs;

xU epjpr; nrhj;jhdJ (my;yJ nghUj;jkhdthW xU epjpr; nrhj;jpd; xU gFjp my;yJ xj;j epjpr; nrhj;Jf;fs; FOtpd; gFjp ) gpd;tUk; rkaj;jpy; mq;fPfhu mfw;wy; nra;ag;gLfpd;wJ:

* nrhj;jpypUe;J fhRg; gha;r;ry;fis ngWtjw;fhd chpikahdJ KbTw;Ws;sJ ;
* fk;gdp kw;Wk; FOkkhdJ nrhj;jpypUe;J fhRg; gha;r;ry;fis ngWtjw;fhd mjd; chpikapid khw;wy; nra;jpUe;jhy; my;yJ Xh; fle;J-nry;Yk; cld;gbf;ifapd; fPo; Xh; %d;whk; jug;gpw;F fzprepiy jhkjkpd;wp ngwg;gl;l fhRg; gha;r;ry;fis nrYj;Jtjw;fhd Xh; flg;ghl;bid nghWg;Ngw;wpUe;jhy; ;; kw;Wk; ,tw;Ws; xd;W:

- nrhj;jpd; midj;J ,lh;Neh;iffs; kw;Wk; ntFkjpfis fk;gdp kw;Wk; FOkkhdJ fzprkhdsT khw;wy; nra;jpUe;jhy; ; my;yJ

- fk;gdp kw;Wk; FOkkhdJ nrhj;jpd; midj;J ,lh;Neh;iffs; kw;Wk; ntFkjpfis fzprkhdsT khw;wy; nra;ahj my;yJ jf;fitf;fhj> Mdhy; nrhj;jpd; fl;Lg;ghL khw;wy; nra;ag;gl;Ls;sJ.

xU epjpr; nrhj;jpd; mq;fPfhu mfw;wypy;> nrhj;jpd; nfhz;Lnry;yy; njhiff;Fk; (my;yJ khw;wy; nra;ag;gl;l nrhj;jpd; xU gFjpf;F xJf;fg;gl;l nfhz;Lnry;yy; njhif) ngwg;gl;l kWgaDf;Fk; ,ilNaahd tpj;jpahrk; kw;Wk; Vida tphpthd tUkhdj;jpy; mq;fPfhpf;fg;gl;Ls;s VNjDk; jpuz;l ,yhgk; my;yJ el;lkhdJ ,yhgk; my;yJ el;lf; $w;wpy; mq;fPfhpf;fg;gLfpd;wJ

fk;gdp my;yJ FOkkhdJ xU nrhj;jpypUe;J fhRg; gha;r;ry;fis ngWtjw;fhd chpikapid khw;wy; nra;jpUg;gpd; my;yJ xU fle;J-nry;yy; cld;gbf;ifapy; <Lgl;bUe;jhy; kw;Wk; nrhj;jpd; midj;J ,lh;Neh;iffs; kw;Wk; ntFkjpfis fzprkhdsT khw;wy; nra;ahjpUe;jhy; my;yJ jf;fitj;jpuhjpUe;jhy;> my;yJ nrhj;jpd; fl;Lg;ghl;bid khw;wy; nra;ahjpUe;jhy;> nrhj;jpy; fk;gdpapd; kw;Wk; FOkj;jpd; njhlh;r;rpahd <LghL fhzg;gLk; mstpw;F nrhj;jhdJ mq;fPfhpf;fg;gLfpd;wJ. me;j rkaj;jpy;> FOkkhdJ Xh; ,ize;j nghWg;ghf mq;fPfhpf;fpd;wJ. khw;wy; nra;ag;gl;l nrhj;J kw;Wk; mjDldpize;j nghWg;G vd;gd FOkkhdJ jf;fitj;Js;s chpikfs; kw;Wk; flg;ghLfis gpujpgypf;Fk; Xh; mbg;gilapy; mstPL nra;ag;gLfpd;wJ.

khw;wy; nra;ag;gl;l nrhj;jpd; kPJ Xh; cj;juthj tbtj;jpid vLf;Fk; njhlh;r;rpahd <LghlhdJ nrhj;jpd; Muk;g nfhz;Lnry;Yk; njhifapy; Fiwe;jJ vJNth kw;Wk; FOkj;jpdhy; kPs;nrYj;j Ntz;ba Mff;$ba kWgad; njhifapy; mstplg;gLfpd;wJ.

epjpg; nghWg;Gf;fs;

nghWg;gpd; fPohd flg;ghlhdJ ntspNaw;wg;gl;lhy; my;yJ uj;J nra;ag;gl;lhy; my;yJ KbTw;why; Xh; epjpg; nghWg;ghdJ mq;fPfhuj;jpypUe;J mfw;wg;gLfpd;wJ. eilKiwapYs;s Xh; epjpg; nghWg;ghdJ mNj fld; toq;Fehpdhy; fUjj;jf;f NtW Vw;ghl;by; khw;wPL nra;ag;gl;lhy; my;yJ eilKiwapYs;s Xh; nghWg;ghdJ fzprkhdsT jpUj;jpaikf;fg;gl;lhy;> mj;jifa Xh; ghpkhw;wy; my;yJ jpUj;jkhdJ Muk;g nghWg;G mq;fPfhpg;gpypUe;J mfw;wg;gl;L Xh; Gjpa nghWg;ghdJ mq;fPfhpf;fg;Lfpd;wJ. Muk;g epjpg; nghWg;gpd; nfhz;L nry;yy; ngWkjpf;Fk; nrYj;jg;gl;l kWgaDf;Fk; ,ilNaahd tpj;jpahrkhdJ ,yhgk; my;yJ el;lf; $w;wpy; mq;fPfhpf;fg;gLfpd;wJ

**3.5.4** epjpf; fUtpfspd; <Lfl;ly;

epjpr; nrhj;Jf;fs; kw;Wk; epjpg; nghWg;Gf;fs; <Lnra;ag;gl;L Njwpa njhifahdJ epjp epiyikf; $w;wpy; mwpf;ifaplg;gLk;> ,J fhzg;gl;lhy; khj;jpuk;> jw;NghJ mq;fPfhpf;fg;gl;l njhiffis <Lfl;Ltjw;fhd typAWj;jj;jf;f rl;luPjpahd chpik fhzg;gLtJld;> Xh; Njwpa mbg;gilapy; jPh;g;gdT nra;tjw;fhd Xh; Nehf;fk; fhzg;gLfpd;wJ my;yJ xNu Neuj;jpy; nrhj;Jf;fis fhrhf;fp nghWg;Gf;fisj; jPh;g;gdT nra;jy;. ngUk; <Lfl;ly; Vw;ghLfSld; ,J nghJthf fhzg;gLtjpy;iy> vdNt njhlh;Ggl;l nrhj;Jf;fs; kw;Wk; nghWg;Gf;fs; epjp epiyikf; $w;wpy; nkhj;j mbg;gilapy; fhl;rpg;gLj;jg;gLfpd;wJ.

LKAS / SLFRS ,d; fPo; mDkjpf;fg;gl;lhy; khj;jpuNk tUkhdk; kw;Wk; nrytpdq;fs; Xh; Njwpa mbg;gilapy; fhl;rpg;gLj;Jfpd;wJ my;yJ xj;j nfhLf;fy; thq;fy; FOtpypUe;J vOk;> FOkj;jpd; th;j;jf eltbf;iffs; Nghd;wit> ,yhgq;fs; kw;Wk; el;lj;jpw;F.

**3.5.5** epahag; ngWkjpapd; jPh;khdk;

mwpf;ifaplg;gLk; jpfjpapy; Jbg;ghd re;ijfspy; th;j;jfk; nra;ag;gl;l epjpf; fUtpfspd; epahag; ngWkjpahdJ VNjDk; nfhLf;fy; thq;fy; fpuaj;jpid fopf;fhJ mtw;wpd; vLj;Jiuf;fg;gl;l re;ij tpiy my;yJ th;j;jfuJ tpiyf;Fwpg;gpd; (ePs; epiyg;ghl;bw;F Vw;G tpiy kw;Wk; Fiwtzpf epiyg;ghl;bw;F Nfl;G tpiy) mbg;gilapyhFk;.

epjpf; fUtpfspy; epahag; ngWkjpapyhd Xh; gFg;gha;T kw;Wk; vt;thW mit mstPL nra;ag;gLfpd;wd Nghd;w Nkyjpf jfty;fs; gf;fk; 205 ,y; fhzg;gLk; Fwpg;G 21 ,y; toq;fg;gl;Ls;sJ.

**3.6** epjpapayy;yhj nrhj;Jf;fspd; tYf;Fd;wy;

xj;jpitf;fg;gl;l thpr; nrhj;Jf;fs; jtph;e;j FOkj;jpd; epjpapayy;yhj nrhj;Jf;fs; xt;nthU mwpf;ifaplg;gLk; jpdj;jpYk; Xh; nrhj;jhdJ tYf;Fd;wiyile;Js;sjhf Xh; Fwpfhl;b fhzg;gLfpd;wjh vd;W ghh;gjw;fhf kPsha;T nra;ag;gLfpd;wJ. VNjDk; Fwpfhl;b njd;gl;lhy;> my;yJ Xh; nrhj;jpd; tUlhe;j tYf;Fd;wy; Nrhjid Njitg;gbd;> FOkkhdJ nrhj;jpd; kPl;fj;jf;f njhifapid kjpg;gPL nra;fpd;wJ. Xh; nrhj;jpd; kPl;fj;jf;f ngWkjpahdJ nrhj;jpa cah;e;j my;yJ fhR cUthf;Fk; myfpd; epahag; ngWkjpapypUe;J tpw;gidr; nrytpdk; kw;Wk; gad;ghl;bYs;s mjd; ngWkjp fopf;fg;gl;L tUk; njhifahFk;. Xh; nrhj;jpd; nfhz;Lnry;yy; ngWkjp my;yJ fhR cUthf;Fk; myfhdJ mjd; kpl;fj;jf;f njhifapid tpQ;rpapUe;jhy; nrhj;jhdJ tYf;Fd;wpAs;sjhf fUjg;gl;L mjd; kPl;fj;jf;f ngWkjpf;F Fiwj;njOjg;gLfpd;wJ.

gad;ghl;bYs;s ngWkjpapid kjpg;gPL nra;Ak;NghJ> vjph;ghh;f;Fk; vjph;fhy fhRg; gha;r;ry;fs;> gzj;jpd; Neug; ngWkjpapd; eilKiw re;ij kjpg;gPLfs; kw;Wk; nrhj;jpw;fhd Fwpj;j ,lh;Neh;if vd;gtw;iw gpujgypf;Fk; thpf;F Ke;jpa Xh; foptpwf;f tPjj;jpid gad;gLj;jp mtw;wpd; epfo;fhyg; ngWkjpf;F foptpwf;fk; nra;ag;gLfpd;wd. tpw;gidr; nrytpdj;ijf; fopj;J epahag; ngWkjpapid jPh;khdpg;gjpy;> Xh; nghUj;jkhd ngWkjpaply; khjphpahdJ gad;gLj;jg;gLfpd;wJ. ,e;j fzpg;gPLfs; ngWkjpaply; ngUf;fq;fspdhy; Mjutspf;fg;gLtJld;> nghJthf th;j;jfk; nra;ag;gLk; Jizf;fk;gdpapd; gq;FfSf;F rhw;wpa gq;F tpiyapYk;>my;yJ fpilf;ff;$ba Vida epahag; ngWkjp Fwpfhl;bfspYk; ngWkjpaplg;gLfpd;wJ.

ed;kjpg;G ePq;fyhd nrhj;Jf;fSf;F> xt;nthU mwpf;ifaplg;gLk; jpfjpapYk; Kd;dh; mq;fPfhpf;fg;gl;l tYf;Fd;wy; el;lq;fs; Fiwe;Js;sjh vd;gjid jPh;khdpg;gjw;fhf xU kjpg;gPL Nkw;nfhs;sg;gLfpd;wJ. mj;jifa Xh; Fwpfhl;b fhzg;gLkhapd;> FOkkhdJ nrhj;jpd; my;yJ fhR cUthf;Fk; myFfspd; kPl;ff;$ba njhifapid kjpg;gpLfpd;wJ. Kd;dh; mq;fPfhpf;fg;gl;l tYf;Fd;wy; el;lq;fs;> ,Wjpahf tYf;Fd;wy; el;lk; mq;fPfhpf;fg;gl;ljpypUe;J nrhj;jpd; kPl;ff;$ba njhifapid jPhkhdpg;gjw;fhf gad;gLj;jg;gl;l mDkhdq;fspy; VNjDk; khw;wk; fhzg;gl;lhy; khj;jpuk; jpUg;gg;gLfpd;wJ. ,j;jpUg;gyhdJ nrhj;jpd; nfhz;Lnry;yy; ngWkjp mjd; kPl;ff;$ba njhifapid tpQ;rhjpUj;jy;> my;yJ ngWkhdj;Nja;T / ngWkjpFiwg;G epfh;nra;ag;gl;L jPh;khdpf;fg;gl;l nfhz;Lnry;yy; njhifapid tpQ;rpapUj;jyhfhJ> Kd;ida Mz;Lfspy; nrhj;jpw;F vt;tpjkhd tYf;Fd;wy; el;lq;fSk; mq;fPfhpf;fg;gltpy;iy vd;gjw;F tiuaiw nra;ag;gl;Ls;sJ. mj;jif jpUg;gyhdJ ,yhgk; my;yJ el;lf; $w;wpy; mq;fPfhpf;fg;gLfpd;wJ.

**3.7** Vw;ghLfs;

Xh; Vw;ghlhdJ epjp epiyikf; $w;wpy; mq;fPfhpf;fg;gLfpd;wJ. ,J FOkkhdJ Xh; fle;j epfo;tpd; tpisthf Xh; (rl;luPjpahd my;yJ Mf;fG+h;tkhd) flg;ghl;bid nfhz;bUf;Fk;NghJ kw;Wk; flg;ghl;bid jPh;g;gdT nra;tjw;F nghUshjhu eyd;fspd; Xh; ntspg;gha;r;ry; Njitg;gLk; vd;W epfof;$Lk; vd;W fUjpdhy; mq;fPfhpf;fg;gLfpd;wJ. flg;ghl;bd; njhifahdJ ,yq;if fzf;fPl;L epakk; - LKAS 37 – ‘Vw;ghLfs;> Iag;ghlhd nghWg;Gf;fs; kw;Wk; tUepfo;T nrhj;Jf;fs;’ ,d; gpufhuk; ek;gfkhf kjpg;gPL nra;ayhk;. epjp epiyikf; $w;W jpdj;jpy; jw;Nghija flg;ghl;bid jPh;g;gdT nra;tjw;fhf Njitg;gLk; njhifapd; rpwe;j kjpg;gPL mq;fPfhpf;fg;gl;l njhifahf fhzg;gLfpd;wJ. ,jw;F me;j jpfjpapy; flg;ghl;bid #o;e;J fhzg;gLk; ,lh;Neh;iffs; kw;Wk; epr;rakw;wjd;ikfs; fzf;fpnyLf;fg;gLfpd;wd. VNjDk; Vw;ghL njhlh;ghd nrytpdkhdJ ,yhgk; my;yJ el;lf; $w;wpy; VNjDk; nrytPL epfh; nra;ag;gl;L fhl;rpg;gLj;jg;gLfpd;wJ.

**3.8** fld; ngWiff; fpuaq;fs;

,yq;if fzf;fPl;L epakk; LKAS 23 "fld; ngWiff; fpuak;' ,d; gpufhuk; FOkkhdJ ifafg;gLj;jy;> fl;Lkhdk;> my;yJ nrhj;jpd; fpuaj;jpd; xU gFjpahf jfikAs;s nrhj;jpd; cw;gj;jpf;F Neubahf cilahf;fj;jf;fitahFk;. Xh; jfikAila nrhj;njd;gJ mjd; Nehf;Fila gad;ghl;bw;F my;yJ tpw;gidf;F fzprkhdsT fhyj;ij vLf;Fk; nrhj;jhFk;. Vida fld; ngWiff; fpuaq;fs; mit Ml;gLk; fhyq;fspy; ,yhgk; my;yJ el;lf; $w;wpy; mq;fPfhpf;fg;gLfpd;wd.

**3.9** tUkhd thp

'tUkhd thpr; nrytpdj;jpd;" tpguq;fs; epjpf; $w;Wf;fspd; gf;fk; 199 ,y; fhzg;gLk; Fwpg;G 17 ,y; toq;fg;gl;Ls;sJ.

**3.10** xj;jpitf;fg;gl;l thp

'xj;jpitf;fg;gl;l thpapd;" tpguq;fs; epjpf; $w;Wf;fspd; gf;fk; 262 ,y; fhzg;gLk; Fwpg;G 44 ,y; toq;fg;gl;Ls;sJ.

**3.11** gaph; fhg;GWjp fl;lzk; (g.fh.f.)

2013 Mk; Mz;bd; 12 Mk; ,yf;f epjpr; rl;lj;jpd; gphpT 14 ,d; Vw;ghLfSf;fika> g.fh.f. MdJ 1 Vg;uy; 2013 ,y; mwpKfg;gLj;jg;gl;lJ. ,J Njrpa fhg;GWjp nghWg;G epjpaj;jpw;F nrYj;jg;gly; Ntz;Lk;. jw;NghJ thpf;F gpe;jpa ,yhgj;jpy; 1% g.fh.g. Md nrYj;jg;gly; Ntz;Lk;.

**3.12** epjpr; Nritfspyhd thp

epjpr; Nritfspyhd ng.Nr.t.> Nj.f.t. kw;Wk; fld; kPs;nrYj;jy; fl;lzk; vd;gw;wpd; tpguq;fs; epjpf; $w;Wf;fspd; gf;fk; 198 ,y; fhzg;gLk; Fwpg;G 16 ,y; toq;fg;gl;Ls;sd.

**4.** toq;fg;gl;l epakq;fs; Mdhy; ,d;dKk; mKYf;F tuhjit

gpd;tUk; ,yq;if fzf;fPl;L epakq;fs; kw;Wk; nghUs;tpsf;fq;fs; ,yq;if gl;laf; fzf;fhsh;fs; epUtfj;jpdhy; toq;fg;gl;ld Mdhy; 31 khh;r; 2021 ,y; ,d;dKk; mKYf;F tutpy;iy. ,jw;fika 31 khh;r; 2021 ,y; epiwtile;j Mz;bw;fhd epjpf; $w;Wf;fisj; jahhpf;Fk;NghJ ,e;j fzf;fPl;L epakq;fs; gad;gLj;jg;gltpy;iy. gpd;tUk; jpUj;jkhdJ vjph;tUk; vjph;fhyq;fspy; fk;gdpapd; /FOkj;jpd; epjpf; $w;Wf;fspy; fzprkhdsT jhf;fj;jpid Vw;gLj;Jk; vd vjph;ghh;f;ftpy;iy.

**IFRS 17-** fhg;GWjp xg;ge;jq;fs;

SLFRS 17 gpd;tUtdtw;iw cs;slf;Fk; fhg;GWjp xg;ge;jq;fSf;fhd Xh; tphpthd Gjpa fzf;fPl;L epakkhFk;. ,J mq;fPfhuk; kw;Wk; mstPL> fhl;rpg;gLj;jy; kw;Wk; ntspg;gLj;jy; vd;gdthFk;. mKYf;F tUk;NghJ> SLFRS 17 IFRS 4 fhg;GWjp xg;ge;jq;fis khw;wPL nra;Ak;. SLFRS 17 midj;J tifahd fhg;GWjp xg;ge;jf;fSf;Fk; (MAs;> MAsy;yhjit> Neub fhg;GWjp kw;Wk; kPs;fhg;GWjp ) mjid toq;Fk; epWtdq;fis nghUl;gLj;jhJ nry;YgbahFk;. mj;Jld; rpy cj;juthjq;fs; kw;Wk; epjpf; fUtpfs; tpUg;Ghpikahd gq;Fgw;wy; mk;rq;fisf; nfhz;Ls;sd.

SLFRS 17 01 [dthp 2023 ,y; my;yJ mjw;F gpd;sh; Muk;gkhFk; tUlhe;j mwpf;ifaplg;gLk; fhyq;fSf;F eilKiwf;F tUk;. epWtdkhdJ ,yq;if fzf;fPl;L epakk; - SLFRS 9 "epjpf; fUtpfs;" kw;Wk; ,yq;if fzf;fPl;L epakk; - SLFRS 15 "thbf;ifahsh;fSldhd xg;ge;jq;fspypUe;jhd tUtha;" Mfpa ,uz;ilAk; gpuNahfpj;jpUe;jhy; mJ Kjw; jlitahf SLFRS 17 ,id gad;gLj;Jk; jpfjpapy; my;yJ mjw;F Kd;dh; Kd;ghfNt gpuNahfk; mDkjpf;fg;gLk;.

**SLFRS 9, LKAS 39, SLFRS 7, SLFRS 4** kw;Wk;  **SLFRS 16 –** tl;b tPj msit kl;lf;Fwpapyhd rPh;jpUj;jk;( fl;lk; 1 kw;Wk; 2) ,w;fhd jpUj;jq;fs;

SLFRS 9 kw;Wk; LKAS 39 Mfpatw;wpw;fhd jpUj;jq;fs; gy;NtW epthuzq;fis toq;Ffpd;wd. ,it tl;btPj msit kl;lf;Fwpapyhd rPh;jpUj;jj;jpdhy; Neubahf ghjpf;fg;gLk; midj;J ,og;Gf;fhg;G njhlh;GfSf;Fk; gpuNahfpf;fg;gLk;. xU ,og;Gf; fhg;Gj; njhlh;ghdJ rPh;jpUj;jk; ,og;Gf; fhg;G cUg;gbapd; my;yJ ,og;Gf; fhg;Gf; fUtpapd; kl;lf;Fwp msit mbg;gilapyhd fhRg; gha;r;rypd; Neuk; kw;Wk;/my;yJ njhifapy; Xh; epr;rakw;wjd;ik fhzg;gl;lhy; ghjpf;fg;gLk;.

fh.r.K. rPh;jpUj;jf; fl;lk; 2 gy;NtW epthuzq;fs; kw;Wk; Nkyjpf ntspg;gLj;jy;fis cs;slf;Ffpd;wJ. jpUj;jq;fs; fk;gdpfs; SLFRS ,id gad;gLj;Jk;NghJ rPh;jpUj;jj;jpd; fhuzkhf xg;ge;jf; fhRg; gha;r;ry;fSf;F my;yJ ,og;Gf; fhg;G njhlh;gpy; khw;wq;fs; nra;ag;gLk;NghJ JizGhpfpd;wd.

gy;NtW epakq;fSf;fhd ,e;j jpUj;jq;fs; 01 [dthp 2021 ,y; my;yJ mjw;F gpd;dh; Muk;gpf;Fk; tUlhe;j mwpf;ifaplg;gLk; fhyq;fSf;F gaDf;F tUfpd;wJ. ,e;j jpUj;jq;fspd; tpisthf mjd; epjpf; $w;Wf;fspYs;s rhj;jpakhd jhf;fj;jpid fk;gdp /FOkkhdJ jw;NghJ kjpg;gPL nra;fpd;wd.

**SLFRS 16** ,w;fhd jpUj;jq;fs; - Nfhtpl; - 19 njhlh;Gila thlif rYiffs;

jpUj;jq;fs; Fj;jifahsUf;F SLFRS 16 ,id gpuNahfpg;gjpypUe;J eptuhzk; toq;Ffpd;wJ. ,J Nfhtpl;-19 njhw;wpd; Neub tpistpdhy; vOfpd;w thlif rYiffSf;fhd Fj;jif jpUj;jf; fzf;fPl;byhd topfhl;bahFk;.

Xh; eilKiw cghakhf> Xh; Fj;jifahsh; Xh; Fj;jiff;F tpLgthplkpUe;J Nfhtpl;-19 njhlh;ghd thlif rYifapid Xh; Fj;jif jpUj;jkh vd kjpg;gplhjpUf;f njhpT nra;ayhk;. ,e;jj; njhptpid Nkw;nfhs;Sk; Xh; Fj;jifahsh; Nfhtpl;-19 njhlh;ghd thlif rYifapd; tpisthf Fj;jiff; nfhLg;gdtpy; VNjDk; khw;wq;fis SLFRS16 ,d; fPo; khw;wq;fSf;F fzf;fPL nra;Ak; mNj tpjj;jpy;> khw;wkhdJ Xh; Fj;jif jpUj;jkhf fhzg;glhtpl;lhy;> fzf;fPL nra;thh;.

,e;j jpUj;jkhdJ 01 [dthp 2020 ,y; my;yJ mjw;F gpd;dh; Muk;gpf;Fk; tUlhe;j mwpf;ifapLk; fhyq;fSf;F gpuNahfpf;fg;gLk;. ,e;j jpUj;jj;jpd; Kd;djhfNt gpuNahfpj;jy; mDkjpf;fg;gl;lJ. epWtdkhdJ Kd;djhfNt ,e;jj; jpUj;jj;jpid filg;gpbj;jpUe;jhy; Nkw;Fwpg;gpl;l ntspg;gLj;jyhdJ tutpUf;Fk; epakf; Fwpg;gpd; fPo; cs;slf;fg;glyhfhJ. mJ "tUlj;jpy; filg;gpbf;fg;gl;l fzf;fPl;L nfhs;iffspyhd khw;wq;fs; / Gjpa kw;Wk; jpUj;jg;gl;l epakq;fs;" Fwpg;gpd; fPo; gpujpgypf;fg;glyhk;. fk;gdp / FOkkhdJ ,e;j jpUj;jj;jpd; tpisTfspypUe;jhd epjpf; $w;Wf;fspy; rhj;jpakhd jhf;fj;jpid jw;NghJ kjpg;gPL nra;fpd;wJ.

**SLFRS 3** ,w;fhd jpUj;jq;fs;

,e;j jpUj;jq;fs; SLFRS 3 ,id ,w;iwg;gLj;Jfpd;wJ. ,jd; fhuzkhf mJ 1989 tuk;GWiff;F gjpyhf 2018 ,d; fUj;Jtbt tuk;GWifapid Fwpg;gpLfpd;wJ. mit SLFRS 3 f;f Xh; Njitg;ghl;bidAk; Nrh;f;fpd;wJ. ,J LKAS 37 ,d; Nehf;nfy;iyapDs;shd flg;ghLfSf;F> Xh; ifafg;Lj;Jgth; ifafg;gLj;Jk; jpdj;jd;W fle;jfhy epfo;tpd; tpisthf Xh; epfo; flg;ghL fhzg;gLfpd;wjh vd;W jPh;khdpg;gjw;fhFk;. xU fl;lzk; IFRIC 21 Nehf;nfy;iyapDs; fhzg;gLk; fl;lzq;fshf fhzg;gLtjw;F ifafg;gLj;Jgth; ifafg;gLj;Jk; jpfjpapy; fl;lzj;jpid nrYj;Jtjw;fhd Xh; nghWg;G epfo;e;Js;sJ vd;gjw;F flg;ghLila epfo;T Vw;gl;Ls;sjh vd;gij jPh;khdpg;gjw;fhf IFRIC 21 ,id gpuNahfpf;fpd;whh;. ,Wjpahf> jpUj;jq;fs; gpd;tUk; Xh; ntspg;gilahd $w;wpid Nrh;f;fpd;wJ. mJ ifafg;gLj;Jgth; ifafg;gLj;jg;gl;l Xh; tzpf gpizg;gpy; fhzg;gLk; Iag;ghlhd nrhj;Jf;fis mq;fPfhpg;gjpy;iy vd;jhFk;.

,e;jj; jpUj;jq;fs; tzpfg; gpizg;GfSf;F gad;gLj;jg;gLk;. ,it ifafg;gLj;jy; jpfjp> 01 [dthp 2022 ,y; my;yJ mjw;F gpd;dh; Muk;gpf;Fk; KjyhtJ tUlhe;j fhyg;gFjpapy; my;yJ mjw;F gpd;dh; ,lk;ngw;wpUe;jhy;. epWtdk; midj;J ,w;iwg;gLj;jg;gl;l Fwpg;Gfis mNjrkaj;jpy; my;yJ Kd;djhf (,w;iwg;gLjjg;gl;l fUj;Jtbt tuk;GWifAld; gpuRhpf;fg;gl;bUe;jhy;) gpuNahfpj;jpUe;jhy; Kd;duhd gpuNahfk; mDkjpf;fg;gLk;. fk;gdp /FOkkhdJ jw;NghJ mjd; epjpf; $w;Wf;fspy; ,e;j jpUj;jj;jpd; tpistpypUe;J vOk; rhj;jpakhd jhf;fj;jpid kjpg;gPL nra;fpd;wJ.

Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzk;: fUjg;gLk; gad;ghl;bw;F Kd;duhd tUtha; - LKAS 16 ,w;fhd jpUj;jq;fs;

khh;r; 2021 ,y; ,yq;if g.f. epUtfk; LKAS 16 ,w;fhd jpUj;jq;fis - Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzq;fs; - fUjg;gLk; gad;ghl;bw;F Kd;duhd tUtha;> filg;gpbj;jJ. ,J Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzk; Mfpatw;wpd; xU cUg;gbapd; nfhs;tpiyapypUe;J> me;jr; nrhj;jpid ,lj;jpw;F nfhz;LtUk;NghJ kw;Wk; Kfhikj;Jtj;jpdhy; fUjg;gl;l tpjj;jpy; nrayhw;Wk; Mw;wYf;F mtrpakhd epiy vd;gtw;wpd;NghJ cUthf;fg;gl;l cUg;gbfis tpw;gid nra;tjpypUe;J fpilf;Fk; VNjDk; tUthapid epWtdq;fs; fopg;gJ jilnra;ag;gl;Ls;sJ. gjpyhf> Xh; epWtdk; mj;jifa cUg;gbfspd; tpw;gidapypUe;jhd tUtha; kw;Wk; me;j cUg;gbfis cw;gj;jp nra;tjw;fhd nrytpdk; Mfpatw;iw ,yhgk; my;yJ el;lj;jpy; mq;fPfhpj;jy; Ntz;Lk;.

,e;j jpUj;jkhdJ 01 [dthp 2020 ,y; my;yJ mjw;F gpd;dh; Muk;gpf;Fk; tUlhe;j mwpf;ifapLk; fhyq;fSf;F gad;gLj;jy; Ntz;Lk; vd;gJld; epWtdk; Kjyhtjhf ,j;jpUj;jj;jpid gpuNahfpf;Fk;NghJ fhl;rpg;gLj;jg;gl;Ls;s Kd;duhd fhyg;gFjpapd; Muk;gj;jpy; my;yJ mjw;F gpd;dh; gad;ghl;bw;F fpilf;Fk; Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzj;jpd; cUg;gbfSf;F gpd;Ndhf;fpa Kiwapy; gpuNahfpj;jy; Ntz;Lk;. fk;gdp / FOkkhdJ ,e;j jpUj;jq;fspd; tpisthf epjpf; $w;wpy; vof;$ba rhj;jpakhd jhf;fj;jpid jw;NghJ kjpg;gPL nra;fpd;wJ.

fbdkhd xg;ge;jq;fs; - Xh; xg;ge;jj;jpid epiwNtw;Wk; fpuaq;fs; – LKAS 37 ,w;fhd jpUj;jq;fs;

khh;r; 2021 ,y; ,yq;if g.f. epUtfk; LKAS 37 ,w;fhd jpUj;jq;fis mKyhf;fpaJ. ,J Xh; xg;ge;jk; fbdkhdjh my;yJ el;lk; <l;Lkh vd;gij kjpg;gPL nra;Ak;NghJ Xh; epWtdk; ve;j nrytpdq;fis cs;slf;f Ntz;Lk; vd;W Fwpg;gpLtjw;fhFk;.

,j;jpUj;jq;fs; " Neubahf njhlh;Gila fpua mZFKiw" ,id gpuNahfpf;fpd;wJ. nghUl;fs; my;yJ Nritfis toq;Ftjw;fhd Xh; xg;ge;jj;jpw;F Neubahf njhlh;Gila fpuaq;fs;> Ez;khw;w fpuaq;fs; kw;Wk; xg;ge;j eltbf;iffSld; Njeubahf njhlh;Gila fpuaq;fs; ,uz;ilAk; cs;slf;Fk;. nghJthd kw;Wk; eph;thfr; nryTfs; Xh; xg;ge;jj;Jld; Neubahf njhlh;GglhjJld; mit vjph;juj;jth; xg;ge;jj;jpd; fPo; ntspg;gilahf tpjpf;fj;jf;fjha; ,Ue;jhy; khj;jpuNk jtph;f;fg;glyhk;.

,j; jpUj;jq;fs; 1 [dthp 2022 ,y; my;yJ mjw;F gpd;dh; Muk;gpf;Fk; tUlhe;j mwpf;ifapLk; fhyq;fSf;F gad;gLj;jg;gLk;. FOkkhdJ jpUj;jq;fis Kjw;jlitahf gpuNahfpf;Fk; tUlhe;j mwpf;ifapLk; fhyj;jpd; Muk;gj;jpy; mjd; midj;J flg;ghLfis ,d;dKk; epiwNtw;whj xg;ge;jq;fSf;F ,e;j jpUj;jq;fis gpuNahfpf;Fk;. fk;gdp / FOkkhdJ ,e;j jpUj;jq;fspd; tpisthf mjd; epjpf; $w;Wf;fspy; vOk; rhj;jpakhd jhf;fq;fis jw;NghJ kjpg;gPL nra;fpd;wJ.

**LKAS 1** ,w;fhd jpUj;jq;fs; : nghWg;Gf;fis eilKiw my;yJ eilKiway;yhjit vd tifg;gLj;jy;

khh;r; 2021 ,y; ,yq;if g.f. epUtfk; LKAS 1 ,d; ge;jpfs; 69 Kjy; 76 tiuf;Fkhd jpUj;jq;fis mKy;gLj;jpaJ. ,J nghWg;Gf;fis eilKiw my;yJ eilKiway;yhjit vd tifg;gLj;Jtjw;fhd Njitg;ghLfis Fwpg;gpLfpd;wJ. ,j;jpUj;jq;fs; gpd;tUtdtw;iw njspthf;Ffpd;wJ:

* jPh;g;gdtpid xj;jpitg;gjw;fhd chpik vd;gjd; nghUs; vd;d
* mwpf;ifapLk; fhyj;jpd; ,Wjpapy; xj;jpitg;gjw;fhd chpik fhzg;gly; Ntz;Lk;.
* Xh; epWtdk; mjd; xj;jpitg;gjw;fhd chpikapid gad;gLj;Jtjw;fhd epfo;tpay;gpdhy; me;j tifg;gLj;jyhdJ ghjpg;gilahJ.
* Xh; khw;wf;$ba nghWg;gpy; fhzg;gLk; Xh; nghjpe;Js;s %yhjhukhdJ mJ Xh; chpj;Jt fUtpahapUe;jhy; Xh; nghWg;gpd; epajpfs; mjd; tigg;gLj;jiy ghjpf;Fkh

,e;j jpUj;jq;fs; 1 [dthp 2022 ,y; my;yJ mjw;F gpd;duhf Muk;gpf;Fk; tUlhe;j mwpf;ifaplg;gLk; fhyj;jpw;F nry;YgbahFk; vd;gJld; mJ gpd;Ndhf;fpa tpjj;jpy; gpuNahfpf;fg;gly; Ntz;Lk;. fk;gdp / FOkkhdJ jw;NghJ mjd; epjpf; $w;Wf;fspy; ,e;j jpUj;jj;jpd; tpistpypUe;J vOk; rhj;jpakhd jhf;fj;jpid kjpg;gPL nra;fpd;wJ.

**5.** nkhj;j tUkhdk;

fzf;fPl;Lf;nfhs;if

tUkhdkhdJ> fk;gdp / FOkj;jpw;F nghUshjhu eyd;fs; ghAk; vd;w rhj;jpakhd mstpw;F kw;Wk; tUthahdJ ek;gfj;jd;ikAld; mstPLnra;ag;glyhk; vd;wNghJ mq;fPfhpf;fg;gLfpd;wJ. xt;nthU tifahd tUkhdj;jpw;Fk; Fwpg;gpl;l mq;fPfhu tud;KiwahdJ me;je;j tUkhd Fwpg;Gfspd; fPo; toq;fg;gl;Ls;sd.

|  |  |  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- | --- | --- |
| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ |  |  | **2021** | **2020** | **2021** | **2020** |
|  | Fwpg;G | gf;fk;  ,y. | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| tl;b tUkhdk; | 6.1 | 189 | **24,983,445** | 31,459,108 | **26,821,838** | 33,282,879 |
| Njwpa cioj;j fhg;GWjp jtizf;fl;lzk; | 7. | 190 | **-** | - | **5,028,549** | 5,202,030 |
| fl;lz kw;Wk; juF tUkhdk; | 8. | 181 | **1,818,675** | 1,694,014 | **1,198,054** | 1,165,632 |
| epjpr; nrhj;Jf;fspy; Njwpa ,yhgq;fs;/(el;lq;fs;) - ,eepng | 9 | 192 | **162,616** | 11,017 | **228,258** | 19,586 |
| Vida nraw;ghl;L tUkhdk; | 10 | 192 | **139,062** | 435,175 | **368,566** | 384,703 |
| nkhj;jk; |  |  | **27,103,798** | 33,599,314 | **33,645,265** | 40,054,830 |

**6.** Njwpa tl;b tUkhdk;

fzf;fPl;Lf;nfhs;if

tUkhdk; kw;Wk; nrytpdq;fspd; mq;fPfhuk;

tUkhdkhdJ> FOkj;jpw;F nghUshjhu eyd;fs; ghAk; vd;w rhj;jpakhd mstpw;F kw;Wk; tUthahdJ ek;gfj;jd;ikAld; mstPLnra;ag;glyhk; vd;wNghHJ mq;fPfhpf;fg;gLfpd;wJ.

tl;b tUkhdk; kw;Wk; nrytpdq;fs;

ngWkjp Fiwg;Gf; fpuaj;jpy; mstplg;gLk; midj;J epjpapay; fUtpfSf;F tl;b tUkhdk; my;yJ nrytpdk; tpisTW tl;b tPjj;jpid (tpttP) gad;gLj;jp gjpTnra;ag;gLfpd;wd. tpttP vd;gJ epjpapay; fUtpapd; vjph;ghh;f;Fk; tho;eh@lhf my;yJ Xh; FWfpa fhyj;jpw;F vjph;ghh;f;Fk; vjph;fhy fhRg; nfhLg;gdTfs; my;yJ ngWiffis Jy;ypakhf foptpwf;fk; nra;Ak; tPjkhFk;. nghUj;jkhdtplj;J epjpr; nrhj;jpd; my;yJ epjpg; nghWg;gpd; Njwpa nfhz;L nry;yy; njhiff;FkhFk;. fzpg;gPlhdJ epjpf; fUtpapd; midj;J xg;ge;j epajpfisAk; fzf;fpnyLg;gJld; (cjhuzkhf Kd;nfhLg;gdT njhpTfs;) kw;Wk; fUtpf;F Neubahf cilikahf;fj;jf;f VNjDk; fl;lzq;fs; my;yJ Ez;khw;w fpuaq;fis cs;slf;FtJld; kw;Wk; tpttP ,d; Xh; xUq;fpize;j ghfkhapUj;jy; Mdhy; vjph;fhy el;lq;fs; fhzg;glyhfhJ.

FOkkhdJ mjd; nfhLg;gdTfs; my;yJ ngWiffspd; kjpg;gPLfis jpUj;jpaikj;jhy; nfhz;L nry;yg;gLk; epjpr; nrhj;J my;yJ epjpg; nghWg;gpd; njhifahdJ jpUj;jpaikf;fg;gLk;. jpUj;jpaikf;fg;gl;l nfhz;L nry;yy; njhifahdJ Muk;G tpttP ,d; mbg;gilapy; fzpg;gPL nra;ag;gLtJld; nfhz;L nryy;yg;gLk; njhifapyhd khw;wk; epjpr; nrhj;jpw;F 'tl;b tUkhdkhfTk;' epjpg; nghWg;gpw;F 'tl;br; nrytpdkhfTk; ' gjpTnra;ag;gLfpd;wJ. vt;thwhapDk;. Xh; kPs;tifg;gLj;jg;gl;l epjpr; nrhj;jpw;F fk;gdp gpd;dh; mjd; vjph;fhy fhRg; ngWiffspd; kjpg;gPLfis mjpfhpj;jhy;> me;j fhRg; ngWiffspy; kPl;nlLf;Fk; jpwd; mjpfhpj;jhy;> me;j mjpfhpg;gpd; tpisT kjpg;gPl;bd; khw;wk; Vw;gl;l jpfjpapypUe;J tpttP ,w;fhd Xh; nrk;ikahf;fyhf mq;fPfhpf;fg;gLfpd;wJ.

SLFRS 9 ,d; fPo; ngWkjp Fiwg;Gf; fpuaj;jpy; mstPL nra;ag;gl;l midj;J epjpr; nrhj;Jf;fSf;F kw;Wk; ngWkjp Fiwg;Gf; fpuaj;jpy; mstPL nra;ag;gl;l midj;J epjpg; nghWg;Gf;fSf;F KiwNa tl;b tUkhdk; kw;Wk; tl;br; nrytpdk; vd;gd tpisTW tl;b tPj Kiwapid gad;gLj;jp gjpT nra;ag;gLfpd;wd.

tUthahdJ nfhLf;fy; thq;fYld; ,ize;j nghUshjhu eyd;fs; epWtdjjpw;F ghAk; rhj;jpak; fhzg;gLk;NghJ khj;jpuNk mq;fPfhpf;fg;gLfpd;wJ. vt;thwhapDk;> kPl;ghw;wy; gw;wpa epr;rakw;wjd;ik vOk;NghJ tUtha; mq;fPfhukhdJ epWj;jg;gly; Ntz;Lk;. SLFRS 9 - 'epjpapay; fUtp" ,d; mKyhf;fj;Jld; thbf;ifahsh; jtWjy; Gs;spahdJ (kPl;ghw;wy; gw;wpa epr;rakw;wjd;ik) 90ehl;fs; fle;Js;sjhf khw;wg;gLfpd;wJ. ,jw;fika> tl;b tUkhdkhdJ 90 ehl;fs; fhyk; fle;j msTf;F khj;jpuk; mq;fPfhpf;fg;glyhk;.

jtiz fle;j thliffspyhd tl;b

jtiz fle;j thliffspypUe;jhd tl;b Xh; fhR mbg;gilapy; fzf;fPL nra;ag;gl;Ls;sJ.

|  |  |  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- | --- | --- |
| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ |  |  | **2021** | **2020** | **2021** | **2020** |
|  | Fwpg;G | gf;fk;  ,y. | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| tl;b tUkhdk; | 6.1 | 189 | **24,983,445** | 31,459,108 | **26,821,838** | 33,282,879 |
| tl;br; nrytpdk; | 6.2 | 189 | **13,064,310** | 15,786,586 | **13,375,197** | 16,110,935 |
| Njwpa tl;b tUkhdk; |  |  | **11,919,135** | 15,672,522 | **13,446,641** | 17,171,944 |

**6.1** tl;b tUkhdk;

|  |  |  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- | --- | --- |
| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ |  |  | **2021** | **2020** | **2021** | **2020** |
|  | Fwpg;G | gf;fk;  ,y. | &**. '000** | &**. '000** | & **'000** | &**. '000** |
|  |  |  |  |  |  |  |
| fhR kw;Wk; fhRf;Fr; rkdhditfs; |  |  | **73,753** | 40,471 | **103,501** | 70,219 |
| tq;fpfs; kw;Wk; epjp epWtdq;fSldhd kPjpfs; |  |  | **340,778** | 385,414 | **471,229** | 510,760 |
| fld;fs; kw;Wk; tUkjpfs; - ngWkjp Fiwg;Gf; fpuaj;jpy; | 6.1.1 | 189 | **24,190,261** | 30,280,577 | **25,589,345** | 31,530,367 |
| fld; fUtp - ngWkjp Fiwg;Gf; fpuaj;jpy; |  |  | **378,653** | 752,646 | **657,763** | 1,171,533 |
| nkhj;j tl;b tUkhdk; |  |  | **24,983,445** | 31,459,108 | **26,821,838** | 33,282,879 |

**6.1.1** tl;b tUkhdk; - fld;fs; kw;Wk; tUkjpfs;

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| Fj;jif/,[huh tUkjpfs; | **14,176,359** | 17,767,878 | **14,178,588** | 17,770,273 |
| thliff; nfhs;tdT/ Kug`h tUkjpfs; | **5,479** | 34,709 | **823,834** | 822,222 |
| jtizf; fld;fs; kw;Wk; tUkjpfs; | **10,008,423** | 12,477,990 | **10,586,923** | 12,937,872 |
| nkhj;jk;**l** | **24,190,261** | 30,280,577 | **25,589,345** | 31,530,367 |

**6.2** tl;br; nrytpdq;fs;

|  |  |  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- | --- | --- |
| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ |  |  | **2021** | **2020** | **2021** | **2020** |
|  | Fwpg;G | gf;fk;  ,y. | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| tq;fpfSf;F nrYj;jNtz;bait | 6.2.1 | 190 | **671,106** | 1,736,221 | **949,639** | 2,066,943 |
| thbf;ifahsh;fSf;F nrYj;jNtz;bait | 6.2.1 | 190 | **10,228,458** | 11,530,604 | **10,316,632** | 11,595,328 |
| toq;fg;gl;l fld; gpizaq;fs; | 6.2.1 | 190 | **1,935,761** | 2,281,180 | **1,916,991** | 2,264,940 |
| Fj;jifg; nghWg;Gf;fs; | 6.2.1 | 190 | **228,985** | 238,581 | **191,935** | 183,724 |
| nkhj;j tl;br; nrytpdq;fs; |  |  | **13,064,310** | 15,786,586 | **13,375,197** | 16,110,935 |

**6.2.1** tl;br; nrytpdq;fs; - fUtp thhpahf

|  |  |  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- | --- | --- |
| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ |  |  | **2021** | **2020** | **2021** | **2020** |
|  | Fwpg;G | gf;fk;  ,y. | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| tq;fpfSf;F nrYj;jNtz;bait |  |  |  |  |  |  |
| tq;fp  Nkyjpfg;gw;wpyhd tl;b |  |  | **1,272** | 2,511 | **25,769** | 31,811 |
| FWq;fhyf; fld;fspyhd tl;b |  |  | **14,963** | 286,526 | **16,372** | 286,659 |
| jtizf; fldpyhd tl;b |  |  | **4,980** | 402,721 | **257,608** | 704,009 |
| gpizaq;fshf;Fjypyhd tl;b |  |  | **649,891** | 1,044,463 | **649,890** | 1,044,464 |
| Jiz nkhj;jk; |  |  | **671,106** | 1,736,221 | **949,639** | 2,066,943 |
|  |  |  |  |  |  |  |
| thbf;ifahsh;fSf;F nrYj;jNtz;bait |  |  |  |  |  |  |
| itg;Gf;fspyhd tl;b |  |  | **10,228,458** | 11,530,604 | **10,316,632** | 11,595,328 |
| Jiz nkhj;jk; |  |  | **10,228,458** | 11,530,604 | **10,316,632** | 11,595,328 |
|  |  |  |  |  |  |  |
| toq;fg;gl;l fld; gpizaq;fs; |  |  |  |  |  |  |
| njhFjpf;fld;fspyhd tl;b | 37.1 | 252 | **1,935,761** | 2,281,180 | **1,916,991** | 2,264,940 |
| Jiz nkhj;jk; |  |  | **1,935,761** | 2,281,180 | **1,916,991** | 2,264,940 |
|  |  |  |  |  |  |  |
| Fj;jif nghWg;Gf;fs; |  |  |  |  |  |  |
| SLFRS 16-Ez;khw;w fld; ngWiff; fpuak; | 40 | 257 | **228,985** | 238,581 | **191,935** | 183,724 |
| Jiz nkhj;jk; |  |  | **228,985** | 238,581 | **191,935** | 183,724 |
| nkhj;j tl;br; nrytpdq;fs; |  |  | **13,064,310** | 15,786,586 | **13,375,197** | 16,110,935 |

**7.** Njwpa cioj;j fhg;GWjp jtizf;fl;lzk;

fzf;fPl;Lf;nfhs;if

fhg;GWjp kw;Wk; KjyPl;L xg;ge;jq;fspd; fUtp tifg;gLj;jy;.

SLFRS 4 - "fhg;GWjp xg;ge;jq;fs;", khw;wy; nra;ag;gl;l fhg;GWjp ,lh;Neh;ifapd; kl;lj;jpy; rhh;e;J fhg;GWjpahshpdhy; vOjg;gl;l xg;ge;jq;fs; xd;wpy;> "fhg;GWjp xg;ge;jq;fs;" my;yJ "KjyPl;L xg;ge;jq;fs;" vd tifg;gLj;Jk; Njit fhzg;gLfpd;wJ.

fhg;GWjp xg;ge;jq;fs; gpd;tUkhW tpsf;fg;gLfpd;wJ. xg;ge;jq;fspy; FOkkhdJ (fhg;GWjpahdh;) kw;WNkhh; jug;gplkpUe;J (fhg;GWjpAWeh;fs;) Fwpg;gplj;jf;f fhg;GWjp ,lh;Neh;ifapid fhg;GWjpAWeh;fSf;F ,og;gPL nra;tjw;F ,zq;Ftjd; %yk; Vw;Wf;nfhz;Ls;sJ. ,J Xh; Fwpg;gpl;l epr;rakw;w vjph;fhy epfo;T (fhg;GWjp nra;ag;gl;l epfo;T) fhg;GWjpAWeh;fis Nkhrkhf ghjpj;jpUe;jhyhFk;. Xh nghJthd topfhl;bahf> FOkkhdJ> fhg;GWjp nra;ag;gl;l epfo;T ,lk;ngwhtpl;lhy;> nrYj;jg;gl;l eyd;fis nrYj;jNtz;ba eyd;fSld; xg;gpLtjd; %yk; mJ Fwpg;gplj;jf;fsT ,lh;Neh;ifapidf; nfhz;Ls;sjh vd jPh;khdpf;fpd;wJ. fhg;GWjp xg;ge;jq;fs; epjpapay; ,lh;Neh;ifapidAk; khw;wy; nra;ayhk;.

KjyPl;L xg;ge;jq;fs; vd;gd Fwpg;gplj;jf;fsT epjapay; ,lh;Neh;ifapid khw;wy; nra;Ak; xg;ge;jq;fs; kw;Wk; ,it vt;tpjkhd Fwpg;gplj;jf;f fhg;GWjp ,lh;Neh;ifapidAk; nfhz;bUg;gjpy;iy. epjpapay; ,lh;Neh;if vd;gJ gpd;tUtdtw;Ws; xd;W my;yJ mjw;F Nkw;gl;;ljpy; rhj;jpakhd vjph;fhy khw;wy; Vw;glf;$ba ,lh;Neh;ifahFk;> Fwpg;gpl;l tl;b tPjk;> epjpapay; fUtpapd; tpiy> gz;lq;fspd; tpiy> ntspehl;L ehzakhw;W tPjk;> tpiy my;yJ tl;bfspd; Rl;b> fld; jug;gLj;jy; my;yJ fld; Rl;b my;yJ Vida khwpfs; vd;gitahFk;. ,J epjpapayy;yhj khwpfisg; nghWj;jstpy; me;j khwpahdJ xg;ge;jj;jpd; xU juj;jtUf;F Fwpg;gpl;L fhzg;glyhfhJ.

Xh; xg;ge;jk; Xh; fhg;GWjp xg;ge;jkhf tifg;gLj;jg;gl;lTld;> mjd; vQ;rpa tho;ehl;fSf;F fhg;GWjp xg;ge;jkhfNt fhzg;gLk;. ,J midj;J chpikfs; kw;Wk; flg;ghLfs; mopf;fg;gl;lhy; my;yJ Kjph;tile;jhnyhopa> ,e;jf; fhyg;gFjpapy; fhg;GWjp ,lh;Neh;if Fiwtile;jhYk; fhg;GWjp xg;ge;jkhfNt fhzg;gLk;. vt;thwhapDk;> KjyPl;L xg;ge;jq;fs; Muk;g mq;fPfhuj;jpd; gpd;dh; mtw;wpyhd fhg;GWjp ,lh;Neh;iffs; fzprepiyf;F te;jhy; fhg;GWjp xg;ge;jq;fshf kPs;tifg;gLj;jg;gLk;..

gPgs;]; ,d;#ud;]; gpvy;rp (gP.yP.f. ,d; Jizf;fk;gdp) ,dhy; tpw;gid nra;ag;gLk; midj;J fUtpfSk; fhg;GWjp Xg;ge;jq;fs; vd;gJld; vdNt SLFRS 4 - fhg;GWjp xg;ge;jq;fs; ,d; fPo; fhg;GWjp xg;ge;jq;fshf tifg;gLj;jg;gLfpd;wd. vdNt> FOkkhdJ mwpf;ifaplg;gLk; jpfjpapy; mjd; fUtpj; Njf;fj;jpy; VNjDk; KjyPl;L xg;ge;jq;fisf; nfhz;bUf;ftpy;iy.

nkhj;j vOjg;gl;l fhg;GWjp jtizf;fl;lzj;jpd; tUtha; mq;fPfhuk;

nkhj;j vOjg;gl;l fhg;GWjp jtizf;fl;lzk; (nkh.v.fh.j.) ,lh;Neh;iffis fhg;gPL nra;tjw;fhf FOkj;jpdhy; mwtplg;gLk; jftizf; fl;lzj;jpid gpujpepjpj;Jtg;gLj;Jfpd;wJ. nkh.v.fh.j. ml;^W mbg;gilapy; fzf;fPL nra;ag;gLfpd;wJ.

nkhj;j vOjg;gl;l fhg;GWjp jtizf;fl;lzk; fzf;fPl;Lf; fhyg;gFjpapy; ifr;rhj;jplg;gl;l xg;ge;jq;fspd; %yk; toq;fg;gLk; KOf; fhyj;jpw;Fkhd ngwg;gl;l / ngwNtz;ba nkhj;j jtizf;fl;lq;fis cs;slf;FtJld; fhg;GWjp xg;ge;jk; Muk;gpf;Fk; jpfjpapy; mq;fPfhpf;fg;gLfpd;wJ.

jtizf;fl;lz tPjj;jpd; Xh; gFjpahf fhzg;gLk; js;Sgbfs;> Nfhuy; ,y;yhjjw;fhd js;Sgbfs;> nkh.v.fh.j. ,ypUe;J fopf;fg;gLfpd;wd.

fhg;GWjp - tUtha; mq;fPfhuk; nkhj;j vOjg;gl;l fhg;GWjp jtizf;fl;lzk;

MAsy;yhj fhg;GWjpapd; nkhj;j vOjg;gl;l fhg;GWjp jtizf;fl;lzk; fzf;fPl;Lf; fhyg;gFjpapy;; ifr;rhj;jplg;gl;l xg;ge;jq;fspd; %yk; toq;fg;gLk; fhg;gPl;bw;fhf ngwNtz;ba nkhj;j fhg;GWjpj; jtizf;fl;lzj;ij cs;slf;FtJld; fhg;GWjp xg;ge;jk; Muk;gpf;Fk; jpfjpapy; mq;fPfhpf;fg;gLfpd;wJ.

kPs;fhg;GWjp jtizf;fl;lzk;

MAsy;yhj fhg;GWjpapd; nkhj;j vOjg;gl;l fhg;GWjp jtizf;fl;lzk; fhyg;gFjpapy;; ifr;rhj;jplg;gl;l xg;ge;jq;fspd; %yk; toq;fg;gLk; fhg;gPl;bw;fhf nrYj;jNtz;ba nkhj;j fhg;GWjpj; jtizf;fl;lzj;ij cs;slf;FtJld; fhg;GWjp xg;ge;jk; njhlq;Fk; jpfjpapy; mq;fPfhpf;fg;gLfpd;wJ. jtizf;fl;lzq;fs; fzf;fPl;Lf; fhyg;gFjpapy; vOfpd;w VNjDk; nrk;ikahf;fiy cs;slf;FtJld; ,J Kd;ida fzf;fPl;L fhyg;gFjpapy; njhlq;fpa kPs;fhg;GWjp xg;ge;jq;fs; njhlh;ghditahFk;.

ciof;fg;glhj jtizf;fl;lz xJf;fk;

ciof;fg;glhj jtizf;fl;lz xJf;fk; tUlj;jpy; vOjg;gl;l jtizf;fl;lzj;jpd; xU gFjp Mdhy; Kjph;tilahj fhg;gPl;Lf; fhyk; njhlh;ghdjhFk; vd;gij gpujpepjpj;Jtk; nra;fpd;wJ. ciof;fg;glhj jtizf;fl;lzq;fs; 365 ehl;fs; mbg;gilapy; fzpg;gPL nra;ag;gLfpd;wJ.

ciof;fg;glhj kPs;fhg;GWjp jtizf;fl;lz xJf;fk;

ciof;fg;glhj kPs;fhg;GWjp jtizf;fl;lz xJf;fk; vd;gJ xU tUlj;jpy; vOjg;gl;l fhg;GWjp jtizf;fl;lzj;jpd; tpfpjhrhuk; mwpf;ifaplg;gLk; jpfjpf;Fg; gpd;duhd ,lh;Neh;if fhyq;fs; njhlh;ghditahFk;. ciof;fg;glhj kPs;fhg;GWjp jtizf;fl;lzk; cs;shh;e;j Neub fhg;GWjp xg;ge;jq;fspd; fhyq;fs; kPJ xj;jpitf;fg;gLfpd;wd.

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| nkhj;j vOjg;gl;l fhg;GWjp jtizf;fl;lzk; | **-** | - | **6,133,052** | 5,958,629 |
| fop: kPs;fhg;GWjpahsh;fSf;F nfhLf;fg;gl;l jtizf;fl;lzk; | **-** | - | **956,324** | 631,221 |
| fop: ciof;fg;glhj jtizf;fl;lz xJf;fj;jpyhd khw;wk; | **-** | - | **148,179** | 125,378 |
| nkhj;jk; | **-** | - | **5,028,549** | 5,202,030 |

**8.** fl;lz kw;Wk; juF tUkhdk;

fzf;fPl;Lf;nfhs;if

fl;lzk; kw;Wk; juF tUkhdk;

FOkj;jpdhy; thbf;ifahsh;fSf;F toq;fg;gl;l gytpjkhd tPr;rhd NritfspypUe;J fl;lzk; kw;Wk; juF tUkhdk; ciof;fg;gLfpd;wJ. juF tUkhdk; ml;^W mbg;gilapy; mq;fPfhpf;fg;gLfpd;wJ. fl;lz tUkhdkhdJ gpd;tUkhW ,uz;L gphpTfshfg; gphpf;fyhk;;

Xh; Fwpg;gpl;l fhyg;gFjpapy; toq;fg;gl;l NritfspypUe;J ciof;fg;gLk; fl;lz tUkhdk;

Xh; fhyg;gFjpapay; toq;fpa NritfSf;fhf cioj;j fl;lzq;fs; me;jf; fhyg;gFjpapy; ml;^W nra;ag;gLfpd;wd.

nfhLf;fy; thq;fy; Nritfis toq;FtjpypUe;jhd fl;lz tUkhdk;

Xh; %d;whk; juj;jtUf;fhd xh; nfhLf;fy; thq;fyJ Nguk;NgRjypy; gq;Fgw;Wjy; my;yJ Nguk;NgRtjpypUe;J vOk; fl;lzk;> Mtzq;fsJ Vw;ghLnray; kw;Wk; thfdq;fsJ ghPrPyid Nghd;wit cs;shh;e;j nfhLf;fy; thq;fy; epiwtilAk;NghJ mq;fPfhpf;fg;gLfpd;wd. Xh; Fwpg;gpll nraw;jpwDld; ,izf;fg;gl;l fl;lzq;fs; my;yJ fl;lzq;fsJ gphpTfs; me;j Fwpj;j tud;Kiwfs; epiwTnra;ag;gl;ljd; gpd;dh; mq;fPfhpf;fg;gLfpd;wd.

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| Nritf; fl;lzq;fs; | **583,452** | 642,507 | **149,021** | 201,485 |
| Vida fl;lzq;fs; kw;Wk; juF | **1,235,223** | 1,051,507 | **1,049,033** | 964,147 |
| nkhj;jk; | **1,818,675** | 1,694,014 | **1,198,054** | 1,165,632 |

**9.** epjpr; nrhj;Jf;fspyhd Njwpa ,yhgq;fs; **/** (el;lq;fs;) - ,eepng

fzf;fPl;Lf;nfhs;if

,J ',yhgk; my;yJ el;lj;jpDhlhf epahag; ngWkjpapy;" epjpr; nrhj;Jf;fSf;fhd jPh;thd kw;Wk; jPh;thfhj epahag; ngWkjp khw;wq;fs; cs;slq;fyhf epahag; ngWkjpapypUe;jhd midj;J ,yhgq;fs; kw;Wk; el;lq;fis cs;slf;Ffpd;wJ.

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| epjpr; nrhj;Jf;fspyhd Njwpa ,yhgk; /(el;lk;) - ,eepng |  |  |  |  |
| Njwpa re;ij kjpg;gpw;F khw;wk; (el;lq;fs;) / ,yhgk; | **(10,455)** | 4,772 | **25,864** | 11,448 |
| Njwpa %yjd ,yhgq;fs; | **173,071** | 6,245 | **202,394** | 8,138 |
| nkhj;jk; | **162,616** | 11,017 | **228,258** | 19,586 |

**10.** Vida nraw;ghl;L tUkhdk;

fzf;fPl;Lf;nfhs;if

Vida nraw;ghl;L tUkhdk; Vida %yq;fspypUe;J cioj;j tUkhdj;jpid cs;slf;FtJld;> ,it FOkj;jpd; tof;fkhd nraw;ghLfSld; Neubahf njhlh;GglhjitahFk; vd;gJld; ,J ml;^W mbg;gilapy; mq;fPfhpf;fg;gLfpd;wJ.

Mjdk;> nghwpj;njhFjp kw;Wk cgfuzq;fspd; tpw;gidapypUe;jhd ,yhgk;

Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzq;fspd; tpw;gidapypUe;J tpisAk; ,yhgq;fs; my;yJ el;lq;fs; ,yhgk; my;yJ el;lf; $w;wpy; fhR mbg;gilapy;> tpw;gid ,lk;ngWk; fhyj;jpy; fzf;fPL nra;ag;gLfpd;wJ.

thliff;F tpLjy; tUkhdk;

thliff;F fhzg;gLk; thfdq;fspypUe;J thlif tUkhdkhdJ ,yhgk; my;yJ el;lf; $w;wpy; chpikahsh; kw;Wk; thliff;fhuUf;fpilNaahd tUlj;jpy; Nkw;nfhs;sg;gl;l cld;gbf;ifapd; mbg;gilapy; mq;fPfhpf;fg;gLfpd;wJ.

nraw;ghl;L Fj;jif tUkhdk;

nraw;ghl;L Fj;jiffspypUe;J vOfpd;w tUkhdkhdJ Xh; Neh;Nfhl;L mbg;gilapy; jw;Nghija Fj;jiffspy; Fj;jif epge;jidfs; kPJ Vida nraw;ghl;L tUkhdkhf ,yhgk; my;yJ el;lf; $w;wpy; fzf;fPL nra;ag;gLfpd;wJ.

KjyPl;L Mjdj;jpypUe;jhd thlif tUkhdk;

KjyPl;L Mjdj;jpypUe;jhd thlif tUkhdk; Xh; ml;^W mbg;gilapy; ,yhgk; my;yJ el;lf; $w;wpy; mq;fPfhpf;fg;gLfpd;wJ.

thfd tpw;gidapypUe;jhd Njwpa th;j;jf tUkhdk;

,wf;Fkjp nra;ag;gl;l thfdq;fspd; tpw;gidapypUe;jhd tUtha;> thfdq;fsJ chpj;Jilikapd; Fwpg;gplj;jf;fsT ,lh;Neh;iff; kw;Wk; ntFkjpfs; nfhs;tdthsUf;F khw;wy; nra;ag;gLk;NghJ mq;fPfhpf;fg;gLfpd;wJ. nghJthf thfdq;fis mDg;Gk;NghJ.

gq;fpyhg tUkhdk;

nfhLg;gdtpid ngWtjw;fhd chpik epiyehl;lg;gLk;NghJ gq;fpyhg tUkhdkhdJ mq;fPfhpf;fg;gLfpd;wJ.

KjyPl;L Mjdq;fspd; tpw;gidapypUe;jhd ,yhgk; / (el;lk;)

KjyPl;L Mjdq;fspd; tpw;gidapypUe;J tpisAk; ,yhgq;fs; kw;Wk; el;lq;fs; fhR mbg;gilapy; tpw;gid epfOk; fhyj;jpy; ,yhgk; my;yJ el;lf; $w;wpy; fzf;fPL nra;ag;gLfpd;wJ.

ngWkjpaply; tUkhdk;

ngWkjpaply; tUkhdkhdJ mit jPh;thfpaNghJ my;yJ jPh;thff;$baNghJ mq;fPfhpf;fg;gLfpd;wJ.

fhg;GWjp fl;lz tUkhdk;

fhg;GWjpAWeh;fs; fhg;GWjp xg;ge;j eph;thfr; NritfSf;fhf mwtplg;gLtJld; kw;Wk; Vida xg;ge;j fl;lzq;fSk; mwtplg;gLfpd;wd. ,e;jf; fl;lzq;fs; ngwg;gLk;NghJ my;yJ nrYj;jNtz;bajhf fhzg;gLk;NghJ tUkhdkhf mq;fPfhpf;fg;gLfpd;wJ.

Vida tUkhdk;

Vida tUkhdk; Xh; ml;^W mbg;gilapy; mq;fPfhpf;fg;gLfpd;wJ.

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzq;fspd; tpw;gidapypUe;jhd ,yhgk; | **22,823** | 6,183 | **74,774** | 6,183 |
| thliff;F tpLjy; tUkhdk; | **-** | - | **24,939** | 26,583 |
| nraw;ghl;L Fj;jiffs; tUkhdk; | **-** | - | **27,487** | 29,061 |
| KjyPl;L Mjdq;fspypUe;jhd thlif tUkhdk; | **-** | - | **72,248** | 90,284 |
| thfdq;fspd; tpw;gidapypUe;jhd Njwpa th;j;jf tUkhdk; | **4,620** | 301 | **4,620** | 301 |
| gpd;tUtdtw;wpypUe;jhd gq;fpyhg tUkhdk; - Vtptepng | **640** | 14,658 | **640** | 14,658 |
| - Jizf;fk;gdpfs; | **110,000** | 406,750 | **-** | - |
| - ,eepng | **33** | 1,683 | **278** | 2,622 |
| KjyPl;L Mjdq;fspd; tpw;gidapyhd ,yhgk; /(el;lk;) | **-** | - | **-** | - |
| ngWkjpaply; tUkhdk; | **-** | - | **92,166** | 108,448 |
| fhg;GWjpf; fl;lz tUkhdk; | **-** | - | **55,761** | 54,838 |
| Vida tUkhdk; | **946** | 5,600 | **15,653** | 51,725 |
| nkhj;jk; | **139,062** | 435,175 | **368,566** | 384,703 |

**11.** fld;fs; kw;Wk; tUkjpfSf;fhd tYf;Fd;wy; fl;lzq;fs; kw;Wk; Vida el;lq;fs;

fzf;fPl;Lf;nfhs;if

,yq;if fzf;fPl;L epakk; - SLFRS 9 – ‘epjpapay; fUtpfs;’ ,d; gpufhuk; kjpg;gplg;gLk; fld;fs; kw;Wk; tUkjpfSf;fhd tYf;Fd;wy; Vw;ghLfspyhd khw;wq;fis fk;gdp kw;Wk; FOkk; mq;fPfhpf;fpd;wJ. fk;gdp kw;Wk; FOkj;jpdhy; filg;gpbf;fg;gLk; KiwahdJ ,e;j epjpf;$w;Wf;fspd; gf;fk; 216 ,y; fhzg;gLk; Fwpg;G 25 ,y; tpsf;fg;gl;Ls;sJ.

gjptopj;jy;fs; cs;slq;fyhd gpizr; nrhj;Jf;fspd; tpw;giapyhd el;lk;

kPl;gjw;fhd nka;ahd tha;g;G fhzg;glhjNghJ fld;fs; kw;Wk; tUkjpfs; (njhlh;Gila tYf;Fd;wy; js;Sgb fzf;FfSk;) nghJthf gFjpastpy; my;yJ Kw;whf gjptopf;fg;gLfpd;wJ. fld;fs; kw;Wk; tUkjpfs; gpizrhh;e;J fhzg;gLk;NghJ ,J nghJthf gpizr;nrhj;jpypUe;J VNjDk; tUtha;fisg; ngw;wjd; gpd;duhFk;.

gjptopf;fg;gl;l fld;fs; / tpw;gid el;lq;fis kPl;ly;

kPl;f ,ayhj kw;Wk; re;Njfj;jpw;fplkhd fld;fshf gjptopf;fg;gl;l njhiffsJ kPl;lyhdJ fhR mbg;gilapy; mq;fPfhpf;fg;gLfpd;wJ.

Vida tUkjpfs;

,J Vida nrhj;Jf;fSfhd tYf;Fd;wy; fl;lzq;fis cs;slf;Ffpd;wJ.

|  |  |  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- | --- | --- |
| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ |  |  | **2021** | **2020** | **2021** | **2020** |
|  | Fwpg;G | gf;fk;  ,y. | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| jdpj;jdpahd tYf;Fd;wy; | 11.3/11.4 | 195 | **(148,063)** | 839,569 | **(260,794)** | 952,300 |
| $l;lhd tYf;Fd;wy; | 11.3/11.4 | 195 | **665,766** | 2,966,327 | **971,185** | 2,940,618 |
| Vida tUkjpfs; | 11.1/11.2 | 194 | **18,672** | - | **55,707** | 34,346 |
| gjptopj;jy; cs;slq;fyhf gpizr;nrhj;Jf;fspd; tpw;gidapyhd el;lk; |  |  | **603,692** | 953,786 | **683,057** | 1,090,659 |
| gjptopf;fg;gl;l fld;fs; /tpw;gid el;lq;fspd; kPl;G |  |  | **(96,230)** | (112,999) | **(96,666)** | (116,021) |
| nkhj;jk; | 11.1/11.2 | 194 | **1,043,837** | 4,646,683 | **1,352,489** | 4,901,902 |

**11.1** fld;fSf;fhd (tphpthd jpus;) tYf;Fd;wy; fl;lzk; **/** (jpUg;gy;) kw;Wk; Vida el;lq;fs; - fk;gdp

| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ | **2021** | | | |
| --- | --- | --- | --- | --- |
|  | tpw;gidel;lk;**/**  gjptopg;Gfs;  (kPl;ly; epfuhf) | fl;lzk; | **(**jpUg;gy;**)** | Njwpa  njhif |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| Fj;jif/,[huh tUkjpfs; | **293,766** | **1,519,992** | **(1,733,151)** | **80,607** |
| thliff; nfhs;tdT / Kug`h tUkjpfs; | **(5,316)** | **74,128** | **(10,712)** | **58,100** |
| jtizf; fld; kw;Wk; tUkjpfs; | **219,012** | **3,109,114** | **(2,441,668)** | **886,458** |
| Vida tUkjpfs; | **-** | **18,672** | **-** | **18,672** |
| nkhj;jk; | **507,462** | **4,721,906** | **(4,185,531)** | **1,043,837** |

| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ | **2020** | | | |
| --- | --- | --- | --- | --- |
|  | tpw;gidel;lk;**/**  gjptopg;Gfs;  (kPl;ly; epfuhf) | fl;lzk; | **(**jpUg;gy;**)** | Njwpa  njhif |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| Fj;jif/,[huh tUkjpfs; | 586,795 | 2,524,239 | (829,916) | 2,281,118 |
| thliff; nfhs;tdT / Kug`h tUkjpfs; | (9,027) | 58,737 | (11,526) | 38,184 |
| jtizf; fld; kw;Wk; tUkjpfs; | 263,019 | 3,065,761 | (1,001,399) | 2,327,381 |
| nkhj;jk; | 840,787 | 5,648,737 | (1,842,841) | 4,646,683 |

**11.2** fld;fSf;fhd (tphpthd jpus;) tYf;Fd;wy; fl;lzk; **/** (jpUg;gy;) kw;Wk; Vida el;lq;fs; - FOkk;

| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ | **2021** | | | |
| --- | --- | --- | --- | --- |
|  | tpw;gidel;lk;**/**  gjptopg;Gfs;  (kPl;ly; epfuhf) | fl;lzk; | **(**jpUg;gy;**)** | Njwpa  njhif |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| Fj;jif/,[huh tUkjpfs; | **293,330** | **1,519,992** | **(1,733,151)** | **80,171** |
| thliff; nfhs;tdT / Kug`h tUkjpfs; | **2,437** | **194,347** | **(10,712)** | **186,072** |
| jtizf; fld; kw;Wk; tUkjpfs; | **290,624** | **3,181,582** | **(2,441,667)** | **1,030,539** |
| Vida tUkjpfs; | **-** | **55,707** | **-** | **55,707** |
| nkhj;jk; | **586,391** | **4,951,628** | **(4,185,530)** | **1,352,489** |

| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ | **2020** | | | |
| --- | --- | --- | --- | --- |
|  | tpw;gidel;lk;**/**  gjptopg;Gfs;  (kPl;ly; epfuhf) | fl;lzk; | **(**jpUg;gy;**)** | Njwpa  njhif |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| Fj;jif/,[huh tUkjpfs; | 720,646 | 2,524,239 | (829,916) | 2,414,969 |
| thliff; nfhs;tdT / Kug`h tUkjpfs | (9,027) | 210,150 | (11,526) | 189,597 |
| jtizf; fld; kw;Wk; tUkjpfs; | 263,019 | 3,089,724 | (1,089,753) | 2,262,990 |
| Vida tUkjpfs; | - | 34,346 | - | 34,346 |
| nkhj;jk; | 974,638 | 5,858,459 | (1,931,195) | 4,901,902 |

**11.3** tUkhdf; $w;wpw;fhd tYf;Fd;wy; fl;lzk; - fk;gdp

| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ | **2021** | | | |
| --- | --- | --- | --- | --- |
|  | fl;lk; **1** | fl;lk; **2** | fl;lk; **3** | nkhj;jk; |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| ngWkjp Fiwg;Gf; fpuaj;jpy; epjpr; nrhj;Jf;fs; - fld;fs; kw;Wk; tUkjpfs; |  |  |  |  |
| - jdpj;jdpahf tYf;Fd;wpait | **-** | **-** | **(148,063)** | **(148,063)** |
| - $l;lhf tYf;Fd;wpait | **156,312** | **(69,899)** | **579,353** | **665,766** |
| nkhj;jk; | **156,312** | **(69,899)** | **431,290** | **517,703** |

| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ | **2020** | | | |
| --- | --- | --- | --- | --- |
|  | fl;lk; **1** | fl;lk; **2** | fl;lk; **3** | nkhj;jk; |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| ngWkjp Fiwg;Gf; fpuaj;jpy; epjpr; nrhj;Jf;fs; - fld;fs; kw;Wk; tUkjpfs; |  |  |  |  |
| - jdpj;jdpahf tYf;Fd;wpait | - | - | 839,569 | 839,569 |
| - $l;lhf tYf;Fd;wpait | (18,943) | 499,561 | 2,485,709 | 2,966,327 |
| nkhj;jk; | (18,943) | 499,561 | 3,325,278 | 3,805,896 |

**11.4** tUkhdf; $w;wpw;fhd tYf;Fd;wy; fl;lzk; - FOkk;

| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ | **2021** | | | |
| --- | --- | --- | --- | --- |
|  | fl;lk; **1** | fl;lk; **2** | fl;lk; **3** | nkhj;jk; |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| ngWkjp Fiwg;Gf; fpuaj;jpy; epjpr; nrhj;Jf;fs; - fld;fs; kw;Wk; tUkjpfs; |  |  |  |  |
| - jdpj;jdpahf tYf;Fd;wpait | **-** | **-** | **(260,794)** | **(260,794)** |
| - $l;lhf tYf;Fd;wpait | **244,872** | **(71,348)** | **797,661** | **971,185** |
| nkhj;jk; | **244,872** | **(71,348)** | **536,867** | **710,391** |

| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ | **2020** | | | |
| --- | --- | --- | --- | --- |
|  | fl;lk; **1** | fl;lk; **2** | fl;lk; **3** | nkhj;jk; |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| ngWkjp Fiwg;Gf; fpuaj;jpy; epjpr; nrhj;Jf;fs; - fld;fs; kw;Wk; tUkjpfs; |  |  |  |  |
| - jdpj;jdpahf tYf;Fd;wpait | - | - | 952,300 | 952,300 |
| - $l;lhf tYf;Fd;wpait | 9,901 | 602,968 | 2,327,749 | 2,940,618 |
| nkhj;jk; | 9,901 | 602,968 | 3,280,049 | 3,892,918 |

**12.** Mszpr; nrytpdq;fs;

fzf;fPl;Lf;nfhs;if

Mszpr; nrytpdq;fs; rk;gsq;fs;> kpifA+jpak;;> ,Wjp eyd; fl;lzq;fs; kw;Wk; Vida njhlh;Gila nrytpdq;fis cs;slf;Ffpd;wJ. kpifA+jpaj;jpw;fhd Vw;ghlhdJ nghUshjhu eyd;fs; Gije;Js;s tsq;fsJ ntspg;gha;r;ryhdJ flg;ghl;bid jPh;g;gdT nra;tjw;F Njitg;gLtjw;fhd rhj;jpak; fhzg;gLk;NghJ kw;Wk; fl;g;ghl;bw;fhd njhifapy; Xh; epahakhd kjpg;gPl;bid Nkw;nfhs;sf;$bajhapUf;Fk;NghJ mq;fPfhpf;fg;gLfpd;wJ.

gzpahl;fs; Copah; Nrkyhg epjpaj;jpw;Fk; (CNrep) kw;Wk; Copah; ek;gpf;if epjpaj;jpw;Fk; (Ceep) chpa rl;lq;fs; kw;Wk; xOq;FtpjpfSf;fika gq;fspg;G nra;fpd;whh;fs;.

,yq;if fzf;fPl;L epakk; - LKAS 19 - Copah; eyd;fs; ,w;fika gzpf;nfhil nghWg;gpw;F Nkw;nfhs;sg;gl;l Xh; fhg;gPl;Lf; fzpg;gpd; mbg;gilapy; ,yhgk; my;yJ el;lf; $w;wpy; Xa;Tngwy; eyd; flg;ghlhdJ mq;fPfhpf;fg;gLfpd;wJ.

|  |  |  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- | --- | --- |
| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ |  |  | **2021** | **2020** | **2021** | **2020** |
|  | Fwpg;G | gf;fk;  ,y. | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| Ntjdk; |  |  | **3,117,406** | 3,361,639 | **3,928,410** | 4,152,280 |
| Copah; eyd;fs; - eph;zapf;fg;gl;l gq;fspg;G jpl;lq;fs; - CNrep |  |  | **188,764** | 182,755 | **237,748** | 227,447 |
| Copah; eyd;fs; - eph;zapf;fg;gl;l gq;fspg;G jpl;lq;fs; - Ceep |  |  | **47,461** | 45,666 | **58,590** | 56,795 |
| Copah; eyd;fs; - Xa;Tngwy; eyd; flg;ghL- gzpf;nfhil | 43 | 259 | **111,742** | 111,325 | **129,888** | 124,504 |
| nkhj;jk; |  |  | **3,465,373** | 3,701,385 | **4,354,636** | 4,561,026 |

**13.** ngWkhdj;Nja;T kw;Wk; ngWkjpFiwg;G

fzf;fPl;Lf;nfhs;if

ngWkhdj;Nja;T

Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzq;fspd; xU cWg;gbapd; xt;nthU gFjpapdJk; kjpg;gplg;gl;l gad;ghl;L tho;ehspy; mtw;wpd; vr;rg; ngWkjpf;F ,yhgk; my;yJ el;lf; $w;wpy; mq;fPfhpf;fg;gLfpd;wJ. Vnddpy; ,k;KiwahdJ nrhj;jpy; Gije;Js;s vjph;fhy nghUshjhu eyd;fspd; vjph;ghh;f;Fk; Efh;Tg; Nghf;fpid gpujpgypg;gjdhyhFk;. fhzp ngWkhdj;Nja;T nra;ag;gLtjpy;iy.

kjpg;gPL nra;ag;gl;l gad;ghl;L tho;ehs; gpd;tUkhW;

| nrhj;jpd; tif | **%** tUlj;jpw;F | fhyk; |
| --- | --- | --- |
| ,iwapyp fl;blq;fs; | 2 | 50 tUlq;fs; |
| Fj;jif Mjdj;jpw;fhd Nkk;gLj;jy;fs; | 25 | 4 tUlq;fs; |
| Nkhl;lhh; thfdq;fs; | 12.5 - 20 | 5 - 8 tUlq;fs; |
| fzpdp td;nghUs; | 20 | 5 tUlq;fs; |
| mYtyf cgfuzq;fs; | 10 - 20 | 5 -10 tUlq;fs; |
| jsghlk; kw;Wk; nghUj;jpfs; | 20 | 5 tUlq;fs; |

Nkw;Fwpg;gpl;l tPjq;fs; FOk epWtdq;fspdhy; njhlh;r;rpahf gad;gLj;jg;gl;ld. ngWkhdj;Nja;thdJ Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzq;fspd; xU cUg;gbapd; xt;nthU Fwpg;gplj;jf;f gFjpf;Fk; jdpj;jdpahf mJ gad;ghl;bw;F fpilf;fg;ngWk;NghJ ngWkhdj;Nja;T tPjq;fs; jPh;khdpf;fg;gLfpd;wd. mjhtJ> Kfhikj;Jtj;jpdhy; fUjg;gLk; tpjj;jpy; nraw;gLtjw;fhd Mw;wYf;F mtrpakhd ,lk; kw;Wk; epiyik fhzg;gLk;NghjhFk;. nrhj;jhdJ tpw;gidf;F itj;jpUf;fg;gLtjhf tifg;gLj;jg;gl;l jpdj;jpy; my;yJ nrhj;J mq;fPfhuj;jpypUe;J mfw;wg;gLk; jpfjpapy; vJ Ke;jpaNjh md;W nrhj;jpd; ngWkhdj;Nja;thdJ epWj;jg;gLfpd;wJ. ngWkhdj;Nja;T Kiwfs;> gad;ghl;L tho;ehl;fs; kw;Wk; vr;rg; ngWkjpfs; vd;gd xt;nthU mwpf;ifaplg;gLk; jpfjpapYk; kPs;kjpg;gPL nra;ag;gl;L nghUj;jkhdthW nrk;ikahf;fg;gLfpd;wJ.

midj;J tFg;gpyhd Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzk; vd;gtw;Wld; nfhz;Lnry;yy; njhiff;fhd fzf;fpzf;fk; kw;Wk; jpuz;l ngWkhdj;Nja;T vd;gd tUlj;jpd; Muk;gj;jpYk; ,WjpapYk; gf;fk; 241 ,y; fhzg;gLk; Fwpg;G 32 ,y; toq;fg;gl;Ls;sd.

gad;gLj;Jtjw;F chpikAs;s nrhj;Jf;fspd; ngWkjp Fiwg;G

gad;gLj;Jtjw;F chpikAs;s nrhj;jhdJ gpd;dh; ngWkhdj;Nja;T nra;ag;gLfpd;wJ. ngWkhdj;Nja;thdJ nrhj;jpd; gad;ghl;L tho;ehs; kw;Wk; Fj;jiff; fhyk; ,tw;wpy; vJ FiwthdNjh mf;fhyj;jpw;F ngWkhdj;Nja;T nra;ag;gLfpd;wJ. (gf;fk; 245 ,y; fhzg;gLk; Fwpg;G 33).

mUtr; nrhj;Jf;fspd; ngWkjp Fiwg;G

mUtr; nrhj;Jf;fspd; fpuakhdJ mtw;wpd; kjpg;gplg;gl;l gad;ghl;L nghUshjhu tho;ehspy; fPNo Fwpg;gplg;gl;l tPjq;fspy; Neh;Nfhl;L Kiwapid gad;gLj;jp gjpTf; Fiwg;gpw;fhd ngWkjp Fiwg;G fzpf;fg;gLfpd;wJ.

| nrhj;jpd; tFg;G | **%** tUlj;jpw;F | fhyk; |
| --- | --- | --- |
| fzpdp nkd;nghUs; | 20 | 5 tUlq;fs; |

jpl;lkhd tho;ehl;fisf; nfhz;l mUtr; nrhj;Jf;fsJ ngWkjpFiwg;Gr; nra;ag;glhj kPjpfs; vg;NghjhtJ tYf;Fd;wYf;fhd Xh; Fwpfhl;b fhzg;gLk;NghJ tYf;Fd;wYf;fhf tUlhe;jk; kPsha;T nra;ag;gl;L ,yhgk; my;yJ el;lf; fzf;fpy; vjph;ghh;f;Fk; vjph;fhy eyd;fspypUe;J mit kPl;fg;gLtjw;fhd rhj;jpag;ghL fhzg;glhj mstpw;F mq;fPfhpf;fg;gLfpd;wJ.

midj;J tFg;gpyhd mUtr;nrhj;Jf;fs; mtw;Wld; nfhz;Lnry;yg;gLk; njhiffspd; fzf;fpzf;fk; kw;Wk; jpuz;l ngWkjpf;Fiwg;Gld; xd;WNrh;;;j;J tUlj;jpd; Muk;gj;jpYk; ,WjpapYk; fhzg;gLgit gf;fk; 246 ,y; Fwpg;G 34 ,y; toq;fg;gl;Ls;sJ.

|  |  |  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- | --- | --- |
| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ |  |  | **2021** | **2020** | **2021** | **2020** |
|  | Fwpg;G | gf;fk;  ,y. | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzj;jpd; ngWkhdj;Nja;T | 32 | 241 | **167,360** | 164,492 | **292,245** | 292,404 |
| ngWkjpFiwg;G - gad;gLj;Jtjw;F chpikAs;s nrhj;Jf;fs; | 33 | 245 | **543,769** | 538,230 | **340,349** | 332,830 |
| mUtr; nrhj;Jf;fspd; ngWkjp Fiwg;G | 34 | 246 | **11,865** | 14,299 | **15,099** | 10,764 |
| nkhj;jk; |  |  | **722,994** | 717,021 | **647,693** | 635,998 |

**14.** eyd;fs;> Nfhuy;fs; kw;Wk; fhg;GWjpr; nrytpdk;

fzf;fPl;Lf;nfhs;if

nkhj;j Nfhuy;fspd; mq;fPfhuk;

MAsy;yhj fhg;GWjpf;fhd nkhj;j Nfhuy;fs; tUlj;jpy; epfo;e;j midj;J Nfhuy;fisAk; cs;slf;FtJld;> mwpf;ifaplg;gl;lhNyh ,y;iyNah>Nfhuy;fsJ nrayhw;wy; kw;Wk; jPh;g;gdTld; Neubahf njhlh;Ggl;l ntshpthhp Nfhuy;fis ifahSk; fpuaq;fs;> kPl;G kjpg;gpw;fhd Xh; Fiwg;G kw;Wk; VNjDk; kPl;ly;fs; kw;Wk; Kd;ida tUlq;fspypUe;J epYitahAs;s Nfhuy;fSf;fhd VNjDk; rPuhf;fy;fs;. epYitapYs;s Nfhuy;fs; jdpg;gl;l Nfhuy; Nfhg;GfSld; kPsha;T nra;ag;gLtjd; %yk; kjpg;gPL nra;ag;gLtJld; Nfhuy;fis jPh;g;gdT nra;tjpyhd ,Wjp fpuaj;jpyhd khw;wq;fs; kjpg;gpLjy; vd;gdthFk;.

epYitapYs;s Nfhuy;fSf;fhd Nfhuy; nrytpdq;fs; kw;Wk; nghWg;Gf;fs; Neub fhg;GWjp tzpfk; njhlh;ghdit mq;fPfhpf;fg;Lfpd;wd. nghWg;ghdJ mwpf;ifaplg;gl;l Mdhy; ,d;dKk; nrYj;jg;glhj Nfhuy;fs;> Ml;gl;l Mdhy; mwpf;ifaplg;glhj Nfhuy;fs; (MMmNfh)> kw;Wk; me;j Nfhuy;fis jPh;g;gdT nra;tjw;fhd vjph;ghh;f;Fk; Neub kw;Wk; kiwKfkhd fpuaq;fs; Mfpatw;iw cs;slf;Ffpd;wJ. MMmNfh njhlh;ghd Vw;ghlhdJ Xh; fhyhz;L mbg;gilapy; fhg;gPl;L fzpg;G mbg;gilapy; ngWkjpaplg;gLfpd;wJ. ,J fle;j mDgtq;fs; kw;Wk; Nghf;Ffspd; mbg;gilapy; vjph;fhy nghWg;gpid kpfTk; ajhh;j;jkhf kjpg;gpLtjid cWjpnra;tjw;fhFk;.

jw;NghJ fpilf;fg;ngWk; jfty;fspd; mbg;gilapy; Nfhuy;fSf;fhd Vw;ghlhdJ epahakhf $wg;gl;Ls;sJ vd gzpg;ghsh;fs; fUJk;Ntis> ,Wjpahd nghWg;ghdJ gpd;duhd jfty;fs; kw;Wk; epfo;Tfspd; tpisthf khw;wkilayhk;. ,J Vw;ghL nra;ag;gl;l njhiffspy; nrk;ikahf;fy;fis tpistpf;fyhk;. mj;jifa njhiffs; mf;fhyg;gFjpf;fhd epjpf; $w;Wf;fspy; gpujpgypf;fg;gLfpd;wJ. gad;gLj;jg;gl;l Kiwfs; kw;Wk; kjpg;gPLfs; tof;fkhf kPsha;Tnra;ag;gLfpd;wd.

kPs;fhg;GWjp Nfhuy;fspd; mq;fPfhuk;

chpa xg;ge;jj;jpd; epajpfSf;F mika njhlh;Gila nkhj;j fhg;GWjp NfhuyhdJ mq;fPfhpf;fg;gLk;NghJ kPs;fhg;GWjp Nfhuy;fs; mq;fPfhpf;fg;gLfpd;wd.

mDkhdpf;fg;gl;l kPs;fhg;GWjpapyhd Nfhuy;fs;> kPs;fhg;GWjpahdJ Neub tzpfkhf fUjg;gLk;NghJ mNj tpjj;jpy; tUtha; my;yJ nrytpdq;fs; mq;fPfhpf;fg;gLfpd;wd. ,J kPs;fhg;GWjp tzpfj;jpd; fUtp tifg;gLj;jypid fzf;fpnyLf;fpd;wJ.

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| Njwpa eyd;fs; kw;Wk; Nfhuy;fs; | **-** | - | **2,109,279** | 2,903,951 |
| fhg;GWjp tzpfk; kw;Wk; Njwpa ifafg;gLj;jy; fpuaq;fs; | **-** | - | **554,068** | 537,986 |
| nkhj;jk; | **-** | - | **2,663,347** | 3,441,937 |

**15.** Vida nraw;ghl;L nrytpdq;fs;

fzf;fPl;Lf;nfhs;if

Vida nraw;ghl;L nrytpdq;fs;> Ml;gl;l fpuak; kw;Wk; tUkhdj;jpd; Fwpg;gpl;l cUg;gbfis cioj;jy; vd;gtw;Wf;fpilNaahd Neub ,izg;gpd; mbg;gilapy; ,yhgk; my;yJ el;lf; $w;wpy; mq;fPfhpf;fg;gLfpd;wJ. tzpfj;jpid elhj;Jtjpy; kw;Wk; Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzq;fis Xh; tpisj;jpwdhd epiyikapy; guhkhpg;gjpy; Ml;gl;l midj;J nrytpdq;fSk; tUlj;jpw;fhd ,yhgj;jpid nfhz;LtUtjpy; ,yhgk; my;yJ el;lf; $w;wpy; nryT itf;fg;gLfpd;wJ.

gaph; fhg;GWjp fl;lzk; (gfhf)

2013 Mk; Mz;bd; 12 Mk; ,yf;f epjpr; rl;lj;jpd; gphpT 14 ,w; Vw;ghLfspd; gpufhuk;> gaph; fhg;GWjp fl;lzkhdJ 1 Vg;uy; 2013 Kjy; mwpKfg;gLj;jg;gl;lJ. ,J Njrpa fhg;GWjp ek;gpf;if nghWg;G epjpaj;jpw;F nrYj;jg;gly; Ntz;Lk;. jw;NghJ thpf;F gpe;jpa ,yhgj;jpy; 1% Mf nrYj;jg;gly; Ntz;Lk;.

gzpg;ghsh;fsJ Cjpaq;fs;

gzpg;ghsh;fsJ Cjpaq;fs; epiwNtw;Weuy;yhj gzpg;ghsh;fSf;F nrYj;jpa fl;lzq;fis cs;slf;Ffpd;wd.

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| gzpg;ghsh;fsJ Cjpaq;fs; | **3,863** | 6,269 | **7,919** | 13,143 |
| fzf;fha;thsh;fsJ Cjpaq;fs; | **7,385** | 7,385 | **13,321** | 13,487 |
| fzf;fha;thsh;fSf;F fzf;fha;ty;yhj fl;lzq;fs; | **1,888** | 1,641 | **2,216** | 4,912 |
| njhopy;rhh; fl;lzq;fs; | **12,155** | 24,119 | **24,821** | 32,069 |
| tpsk;gur; nryTfs; | **28,473** | 43,280 | **63,059** | 68,836 |
| rl;lr; nryTfs; | **11,666** | 16,915 | **12,042** | 17,048 |
| itg;Gfs; fhg;GWjp jtizf;fl;lzk; | **151,868** | 141,843 | **151,868** | 141,843 |
| gaph; fhg;GWjp fl;lzk; | **36,745** | 31,751 | **36,745** | 31,751 |
| KjyPl;L Mjdj;jpypUe;J vOfpd;w nraw;ghl;Lr; nrytpdq;fs; | **-** | - | **4,465** | 7,337 |
| mYtyf eph;thf kw;Wk; epiya nryTfs; | **1,358,816** | 1,815,041 | **1,731,602** | 2,234,647 |
| nkhj;jk; | **1,612,859** | 2,088,244 | **2,048,058** | 2,565,073 |

**16.** epjpr; Nritfspyhd thp

fzf;fPl;Lf;nfhs;if

epjpr; Nritfspy; ngNrt

epjpr; Nritfspyhd ngNrt 2002 Mk; Mz;bd; 14 Mk; ,yf;f ngWkjp Nrh;j;jy; thpr; rl;lk; kw;Wk; mjw;fhd gpw;gl;l jpUj;jq;fs; vd;gtw;Wf;fikthf fzpg;gplg;gl;Ls;sd. epjpr; Nritfspyhd ngWkjp Nrh;j;jy; thpapid fzpg;gPL nra;tjw;fhd ngWkjp mbj;jskhdJ cs;ehl;L ,iwthpj;jpizf;fsj;jpdhy; thpf;F Ke;jpa kw;Wk; Cjpaq;fs; nrYj;Jtjw;F Kd;duhd fzf;fPl;L ,yhgj;jpy; tpje;Jiuf;fg;gl;l rjtPjq;fspy; fzpg;gPL nra;ag;gl;l nghUshjhu ngWkhdj;Nja;tpid nrk;ikahf;fp fzpf;fg;gLfpd;wJ. nrYj;jNtz;ba Cjpaq;fs; ,Wjp eyd;fs; cs;slq;fyhd fhR eyd;fs; kw;Wk; fhry;yhj eyd;fs; Mfpatw;iw cs;slf;Fk;. eilKiw epjpahz;bw;F gpuNahfpf;fg;gl;l epjpr; Nritfspyhd ngNrt 15% MFk; (2020-15%).

epjpr; Nritfspyhd Njft

epjpr; Nritfspyhd Njft 2009 Mk; Mz;bd; 09 Mk; ,yf;f Njrj;ij fl;bnaOg;Gfy; thpr; rl;lk; kw;Wk; gpd;duhd mtw;wpw;fhd jpUj;jq;fSf;fika 01 [dthp 2014 Kjy; fzpg;gPL nra;ag;gl;lJ. epjpr; Nritfspyhd Njft MdJ epjpr; Nritfspyhd ngNrt f;Fk; gad;gLj;jg;gLk; ngWkjp Nrh;g;gpd; 2% Mf fzpg;gPL nra;ag;gl;lJ. 1 brk;gh; 2019 Kjy; Njft MdJ ePf;fg;gl;lJ.

epjpr; Nritfspyhd fld; kPs;nrYj;jy; fl;lzk; (fkPf)

2018 Mk; Mz;bd; 35 Mk; ,yf;f epjpr; rl;lj;jpd; gpufhuk; 1 xf;Nlhgh; 2019 Kjy; xt;nthU epjp epWtdj;jpdhYk; toq;fg;gLk; epjpr; NritfSf;F cilikahf;fj;jf;f ngWkjp Nrh;f;ifapy; 7% Mf mwpKfg;gLj;jg;gl;lJ. NkNy tpsf;fg;gl;lthW epjpr; Nritfspyhd ngNrt fzpg;gPl;bw;F gad;gLj;Jk; mNj mbj;jsj;jpNyNa fkPf mwtplg;gLfpd;wJ. fhyj;jpw;fhd ,yhgk; my;yJ el;lj;jpid jPh;khdpg;gjpy; fopf;fg;gl;l fkPf njhifahdJ fPNo nfhLf;fg;gl;Ls;sJ. 1 [dthp 2020 Kjy; fkPf ePf;fg;gl;lJ.

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| epjpr; Nritfspyhd ngNrt | **1,222,628** | 1,280,414 | **1,270,773** | 1,245,046 |
| epjpr; Nritspyhd Njft | **-** | 127,682 | **3,193** | 191,122 |
| fld; kPs;nrYj;jy; fl;lzk; | **-** | 594,364 | **-** | 594,364 |
| nkhj;jk; | **1,222,628** | 2,002,460 | **1,273,966** | 2,030,532 |

**17.** tUkhd thpr; nrytpdk;

fzf;fPl;Lf;nfhs;if

,yq;if fz;f;fPl;L epakk; - LKAS 12 – ‘tUkhd thpfs;’ ,y; Njitg;gLkhW ,f;Fwpg;ghdJ thpr; nrytpdj;jpd; nghpa gFjpahd> tpisTW thp tPjq;fisAk; thpf;F Ke;jpa ,yhgk; kw;Wk; thpr; nrytpdj;jpw;fpilNaahd fzf;fpzf;fj;jpidAk; cs;slf;Ffpd;wJ. ,yq;if fzf;fPl;L epakk; - LKAS 12 – ‘tUkhd thpfs;' ,d; gpufhuk; thpr; nrytpdkhdJ> eilKiw kw;Wk; xj;jpitf;fg;gl;l thptpjpg;G njhlh;ghf ,yhgk; my;yJ el;lj;jpid jPh;khdpg;gjw;fhf cs;slf;fg;gl;Ls;s nkhj;j njhifahFk;.

eilKiw thp

fzpg;gpLtjw;F gad;gLj;jg;gl;l thp tPjq;fs; kw;Wk; thpr; rl;lq;fs; mwpf;ifaplg;gLk; jpfjpapy; kw;Wk; Kd;ida tUlk; njhlh;ghf nrYj;jNtz;ba thpapyhd VNjDk; nrk;ikahf;fYf;F rl;lthf;fkhf;fg;gl;Ls;sd my;yJ fzprkhdsT rl;lthf;fkhf;fg;gl;Ls;sd.

,jw;fika> thptpjpg;gpw;fhd Vw;ghlhdJ tUlj;jpw;fhd ,yhgj;jpd; mbg;gilapy;;> thp tpjpg;G Nehf;fq;fSf;fhf nrk;ikahf;fg;gl;L> 2006 Mk; Mz;bd; 10 Mk; ,yf;f ,iwthpr; rl;lj;jpd; kw;Wk; mjdpyhd jpUj;jq;fs; kw;Wk; 2017 Mk; Mz;bd; 24 Mk; ,yf;f cs;ehl;L ,iwthpr; rl;lj;jpd; Vw;ghLfSf;fika 1 Vg;uy; 2018 Kjy; fPNo Fwpg;gplg;gl;Ls;s tPjq;fspy; Nkw;nfhs;sg;gLfpd;wJ.

xj;jpitf;fg;gl;l thp

xjjpitf;fg;gl;l thpapd; fzf;fPl;L nfhs;iffs; kw;Wk; kjpg;gPl;bd; tpgukhd ntspg;gLj;jy;fs; epjpf; $w;Wf;fspd; gf;fk; 262 ,y; fhzg;gLk; Fwpg;G 44 ,y; fpilf;fg;ngWfpd;wJ.

| fk;gdp |  | gf;fk; | thp tPjk; | |
| --- | --- | --- | --- | --- |
|  | Fwpg;G | ,y**.** | **2021** | **2020** |
|  |  |  |  |  |
| gPgs;]; yPrpq; md;l; itdhd;]; gpvy;rp |  |  | **24%** | 24%-28% |
| gPgs;]; yPrpq; tpyPl; nkNd[;kd;l; ypkpl;ll; |  |  | **24%** | 24%-28% |
| gPgs;]; ikf;Nuh nfhkh;]; ypkpl;ll; |  |  | **24%** | 24%-28% |
| gPgs;]; ,d;#ud;]; gpvy;rp |  |  | **24%** | 24% - 28% |
| gPgs;]; yPrpq; g;nuhg;gh;l;b nltyg;kd;l; ypkpl;ll; | 17.1 | 200 | **20%-24%** | 20%-28% |
| gPgs;]; yPrpq; n`t;nyhf; g;nuhg;gh;l;B]; ypkpl;ll; | 17.2 | 200 | tpyf;F | tpyf;F |
| yq;fs; vyhad;]; itdhd;]; ypkpl;ll; | 17.3 | 200 | **40%** | 40% |

LKAS 12 “tUkhd thpfs;”, ,d; gpufhuk; xj;jpitf;fg;gl;l thpr; nrhj;Jf;fs; kw;Wk; nghWg;Gf;fs;> nrhj;J jPh;thfpa my;yJ nghWg;G jPh;g;gdT nra;ag;gl;l fhyj;jpy; gpuNahfpg;gjw;F vjph;ghh;f;fg;gLk; thp tPjq;fspy; mstPL nra;ag;gLfpd;wd. ,it mwpf;ifaplg;gLk; fhyg;gFjpapy; ,Wjpapy; rl;lthf;fkhf;fg;gl;Ls;s my;yJ fzprkhdsT rl;lthf;fkhf;fg;gl;Ls;s thp tPjq;fsps; (kw;Wk; thpr; rl;lq;fspd;) mbg;gilapyhFk;. 2017 Mk; Mz;bd; 24 Mk; ,yf;f cs;ehl;L ,iwthpr; rl;lj;jpw;fhd Xh; jpUj;jkhf ghuhSkd;wj;jpd; cj;jpNahfG+h;t mq;fPfhuj;jpid vjph;ghh;j;J fk;gdpfSf;fhd tUkhd tupahdJ 28% ,ypUe;J 24% Mf Fiwg;gjw;F Kd;nkhopag;gl;Ls;sJ. 23 Vg;uy; 2021 ,y; ,yq;if gl;laf; fzf;fhsh;fs; epUtfj;jpdhy; toq;fg;gl;l topfhl;bfspd; gpufhuk;> mwpf;ifaplg;gLk; jpfjpapy; mJ fzprkhdsTk; rl;lkakhf;fg;gl;Ls;sjhf fUjg;gLfpd;wJ. fzprkhdsT rl;lkakhf;fg;gl;Ls;sJ vd;dntdpy;> khw;wj;jpid mwpKfg;gLj;Jk; rl;l%ykhdJ ghuhSkd;wj;jpy; Kjyhk; thrpg;gpw;F vLj;Jf;nfhs;sg;gl;lJ vd;W nghUs;gLk;. rl;l%ykhdJ Kjyhk; thrpg;gpw;fhf ghuhSkd;wj;jpd; fl;lis gj;jphpifapy; 26 khh;r; 2021 ,y; ,lg;gl;lJ. ,jw;fika> epjpf; $w;Wf;fs; 26 khh;r; 2021 ,d; gpd;duhd ,Wjpf; fhyj;jpidf; nfhz;bUg;gjdhy;> rl;l%yj;jpy; fhzg;gLk; mj;jifa Kd;nkhopag;gl;l thp tpjpfs; kw;Wk; tPjq;fis xj;jpitf;fg;gl;l thp kw;Wk; eilKiw thp vd;gtw;iw jPh;khdpg;gjw;fhf gad;gLj;jg;gly; Ntz;Lk;. vdNt> gpd;tUk; Jizf;fk;gdpfs; jtpu eilKiw thp kw;Wk; xj;jpitf;fg;gl; thp fzpg;gP;;l;bw;fhf thp tPjkhd 24% filg;gpbf;fg;gl;lJ.

**17.1** gPgs;]; yPrpq; g;nuhg;gh;l;b nltyg;kd;l; ypkpl;ll; (gPyPg;nlyp)

Xh; fyg;gpd mgptpUj;jp jpl;lj;jpid cUthf;fp nraw;gLj;Jk; tzpfj;jpw;fhf KjyPl;Lr; rigr; rl;lj;jpd; gphpT 17 ,d; fPo; gPgs;]; yPrpq; g;nuhg;gh;l;b nltyg;kd;l; ypkpl;ll; KjyPl;Lr; rigAld; nra;Jnfhz;l 3 brk;gh; 2008 jpfjpaplg;gl;l cld;gbf;ifapid njhlh;e;J> gpd;tUtd njhlh;ghf cs;ehl;L ,iwthpj; jpizf;fsr; rl;;lkhdJ gpd;tUkhW Fwpg;gpLfpd;wJ. tUkhd thpapd; Rkj;jy;> nfhLg;gdT kw;Wk; kPl;ly; vd;gd gPyPg;nlyp ,yhgk; <l;Lk; Mz;bypUe;J fzf;fplg;gLk; Ie;J tUl fhyg;gFjpf;F gpuNahfpf;fg;glkhl;lhJ my;yJ mjd; th;j;jf nraw;ghLfs; Muk;;gpf;fg;gl;l jpfjpapypUe;J fzf;fplg;gLk; ,uz;L tUlq;fSf;Fg; gpe;jhj VNjDk; thpkjpg;gPl;lhz;bw;F ,tw;Ws; vJ Ke;jpaNjh mJ gpuNahfpf;fg;gLk;. gPyPg;nlyp ,Wjpahd tup tpyf;fspg;G fhyj;jpd; jpfjpapypUe;J cldbahf tUk; ,uz;L tUlq;fSf;F 10% rYifapyhd tupf;F chpikahdJ vd;gJld; 10% rYif thpf; fhyk; epiwtile;jjd; gpd;dh; 20% rYif thpf;F chpj;JilajhFk;. KjyPl;L rigay;yhj tUkhdkhdJ tof;fkhd 24% thpf;F nghWg;ghdjhFk; (2020 - 24%).

**17.2** gPgs;]; yPrpq; n`t;nyhf; g;nuhg;gh;l;B]; ypkpl;ll; (gPyPn`g;yp)

Xh; fyg;gpd mgptpUj;jp jpl;lj;jpid cUthf;fp nraw;gLj;Jk; tzpfj;jpw;fhf KjyPl;Lr; rigr; rl;lj;jpd; gphpT 17 ,d; fPo; gPgs;]; yPrpq; g;nuhg;gh;l;b nltyg;kd;l; ypkpl;ll; KjyPl;Lr; rigAld; nra;Jnfhz;l 16 brk;gh; 2010 jpfjpaplg;gl;l cld;gbf;ifapid njhlh;e;J> gpd;tUtd njhlh;ghf cs;ehl;L ,iwthpj; jpizf;fsr; rl;lkhdJ gpd;tUkhW Fwpg;gpLfpd;wJ tUkhd thpapd; Rkj;jy;> nfhLg;gdT kw;Wk; kPl;ly; vd;gd gPyPn`g;yp ,yhgk; <l;Lk; Mz;bypUe;J fzf;fplg;gLk; Ie;J tUl fhyg;gFjpf;F gpuNahfpf;fg;glkhl;lhJ my;yJ mjd; th;j;jf nraw;ghLfs; Muk;;gpf;fg;gl;l jpfjpapypUe;J fzf;fplg;gLk; ,uz;L tUlq;fSf;Fg; gpe;jhj VNjDk; thpkjpg;gPl;lhz;bw;F ,tw;Ws; vJ Ke;jpaNjh mJ gpuNahfpf;fg;gLk;. gPyPn`gyp ,Wjpahd tup tpyf;fspg;G fhyj;jpd; jpfjpapypUe;J cldbahf tUk; ,uz;L tUlq;fSf;F 10% rYifapyhd tupf;F chpikahdJ vd;gJld; 10% rYif thpf; fhyk; epiwtile;jjd; gpd;dh; 20% rYif thpf;F chpj;JilajhFk;.

**17.3** yq;fd; vyhad;]; itdhd;]; ypkpl;ll;

1984 ,d; gq;fshNj~; tUkhdthp mtrur; rl;lk; kw;Wk; mjw;fhd jpUj;jq;fspd; gpufhuk;> yq;fd; vyhad;]; itdhd;]; ypkpl;ll;Lf;F gpuNahfpf;fg;gLk; thp tPjk; 40% MFk;.

**17.4** tUkhd thpr; nrytpdk;

|  |  |  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- | --- | --- |
| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ |  |  | **2021** | **2020** | **2021** | **2020** |
|  | Fwpg;G | gf;fk;  ,y. | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| ,yhgk; my;yJ el;lf; $w;W |  |  |  |  |  |  |
| eilKiw tUkhd thpf; fl;lzk; | 17.5 | 201 | **1,909,079** | 2,822,836 | **2,505,241** | 3,258,757 |
| tUlj;jpw;fhd xj;jpitf;fg;gl;l thp (jpUg;gk;)/ fl;lzk; | 17.5 | 201 | **(69,511)** | (1,213,519) | **(270,905)** | (1,148,189) |
| ,yhgk; my;yJ el;lf; $w;wpy; mq;fPfhpf;fg;gl;l tUkhd thpr; nrytpdk; | 17.5 | 201 | **1,839,568** | 1,609,317 | **2,234,336** | 2,110,568 |
|  |  |  |  |  |  |  |
| Vida tphpthd tUkhdf; $w;W |  |  |  |  |  |  |
| Vida tphpthd tUkhdj;jpw;fhd xj;jpitf;fg;gl;l thp fl;lzk; / (jpUg;gk;) | 44 | 262 | **29,961** | 49 | **27,690** | 91 |
| Vida tphpthd tUkhdf; $w;wpy; mq;fPhpf;fg;gl;l tUkhd thpf; fl;lzk; / (jpUg;gk;) |  |  | **29,961** | 49 | **27,690** | 91 |
| tpisTW thp tPjk; (xj;jpitf;fg;gl;l thp ePq;fyhf) |  |  | **32.51%** | 62.02% | **31.99%** | 57.15% |
| tpisTW thp tPjk; |  |  | **31.32%** | 35.36% | **28.53%** | 37.01% |

**17.5** fzf;fPl;L ,yhgk; kw;Wk; thptpjpf;fj;jf;f tUkhdj;jpd; fzf;fpzf;fk;

|  |  |  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- | --- | --- |
| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ |  |  | **2021** | **2020** | **2021** | **2020** |
|  | Fwpg;G | gf;fk;  ,y. | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| ,yhgk; my;yJ el;lf; $w;wpd; gpufhukhd ,yhgk; |  |  | **5,872,588** | 4,551,825 | **7,830,670** | 5,702,317 |
| $l;L: mDkjpf;fg;glhj nrytpdq;fs; |  |  | **3,147,900** | 6,374,026 | **4,762,952** | 7,037,717 |
| $l;L: kPl;fj;jf;f Fj;jif %yjdk; |  |  | **4,992,617** | 12,008,536 | **4,992,617** | 12,008,536 |
| fop: mDkjpf;fg;gLk; nrytpdq;fs; |  |  | **6,101,406** | 11,751,442 | **6,370,337** | 11,986,518 |
| fop: tpyf;fspf;fg;gl;l / mDkjpf;fg;gl;l tUkhdk; |  |  | **6,711** | 1,101,388 | **62,903** | 1,255,050 |
| rl;luPjpahd tUkhdk; |  |  | **7,904,988** | 10,081,557 | **11,152,999** | 11,507,002 |
| fop: tUlj;jpy; gad;gLj;jg;gl;l thp el;lk; | 17.6 | 201 | **-** | - | **7,863** | 29,755 |
| kjpg;gplj;jf;f tUkhdk; |  |  | **7,904,988** | 10,081,557 | **11,145,136** | 11,477,247 |
| thptpjpf;fg;gLk; tUkhdk; |  |  | **7,904,988** | 10,081,557 | **11,145,136** | 11,477,247 |
| rl;uPjpahd tUkhdj;jpyhd tUkhd thpr; nrytpdk; | 17.7 | 201 | **1,999,971** | 2,822,836 | **2,601,127** | 3,259,538 |
| (kpif)/Fiw Vw;ghLfs; - Kd;ida tUlq;fs; |  |  | **(90,892)** | - | **(95,886)** | (781) |
| eilKiw tUkhd thpf; fl;lzk; |  |  | **1,909,079** | 2,822,836 | **2,505,241** | 3,258,757 |
| tUlj;jpw;fhf nryT itf;fg;gl;l xj;jpitf;fg;gl;l thp / (jpUg;gy;) | 44 | 262 | **(69,511)** | (1,213,519) | **(270,905)** | (1,148,189) |
| ,yhgk; my;yJ el;lf; $w;wpy; mq;fPfhpf;fg;gl;l tUkhd thpr; nrytpdk; |  |  | **1,839,568** | 1,609,317 | **2,234,336** | 2,110,568 |

**17.6** tUlj;jpy; Kd;nfhzug;gl;l kw;Wk; gad;gLj;jg;gl;l thp el;lq;fs;

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| Kd;nfhzug;gl;l thp el;lq;fs; | **-** | - | **75,834** | 105,589 |
| tUlj;jpy; gad;gLj;jg;gl;l thp el;lq;fs; | **-** | - | **(7,863)** | (29,755) |
| ga;dgLj;jg;glhj kw;Wk; Kd;nfhz;Lnry;yg;gLk; tup el;lq;fs; | **-** | - | **67,971** | 75,834 |

**17.7** rl;uPjpapyhd tUkhdjjpy; tUkhd thpr; nrytpdk;

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| gPgs;]; yPrpq; md;l; itdhd;]; gpvy;rp | **1,999,971** | 2,822,836 | **1,999,971** | 2,822,836 |
| gPgs;]; yPrpq; tpyPl; nkNd[;kd;l; ypkpl;ll; | **-** | - | **22,303** | 6,211 |
| gPgs;]; ikf;Nuh nfhkh;]; ypkpl;ll; | **-** | - | **71,377** | 40,707 |
| gPgs;]; ,d;#ud;]; gpvy;rp | **-** | - | **422,685** | 310,271 |
| gPgs;]; yPrpq; g;nuhg;gh;l;b nltyg;kd;l; ypkpl;ll; | **-** | - | **4,269** | - |
| yq;fd; vyhad;]; itdhd;]; ypkpl;ll; | **-** | - | **80,535** | 79,513 |
| rl;luPjpahd tUkhdj;jpy; nkhj;j tUkhd thp | **1,999,971** | 2,822,836 | **2,601,140** | 3,259,538 |

**17.8** tUlj;jpy; nrYj;jg;gl;l thpfspd; RUf;fk;

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| Neubahd thpfs; |  |  |  |  |
| tUkhd thp | **3,349,938** | 3,071,709 | **3,534,648** | 3,339,472 |
| epjpr; Nritfspyhd ngWkjp Nrh;j;jy; thp | **834,720** | 1,463,382 | **864,943** | 1,498,978 |
| epjpr; Nritfspyhd Njrj;ij fl;bnaOg;Gjy; thp | **-** | 147,494 | **-** | 150,837 |
| gaph; fhg;GWjp fl;lzk; | **18,373** | 56,002 | **24,679** | 56,002 |
| nghUshjhu Nritf; fl;lzk; | **-** | 210,539 | **-** | 250,764 |
| fld; kPs;nrYj;jy; fl;lzk; | **-** | 762,822 | **-** | 762,822 |
| nkhj;j Neubahd thpfs; | **4,203,031** | 5,711,948 | **4,424,270** | 6,058,875 |
|  |  |  |  |  |
| Neuy;yhj thpfs; (Nrfhpj;J nrYj;jg;gl;lit) |  |  |  |  |
| ngWkjp Nrh;j;jy; thp | **132,211** | 281,796 | **556,156** | 892,932 |
| Njrj;ijf; fl;bnaOg;Gjy; thp | **-** | 22,674 | **-** | 130,847 |
| Kj;jpiuj; jPh;it | **133,173** | 250,144 | **141,036** | 257,991 |
| gq;fpyhgk; kw;Wk; tl;bapyhd gpbj;Jitj;jy; thp | **-** | 605,245 | **-** | 690,842 |
| PAYE/APIT thp | **29,068** | 153,043 | **30,208** | 164,590 |
| nkhj;j Neuy;yhj thpfs; | **294,452** | 1,312,902 | **727,400** | 2,137,202 |
| epjpahz;by; nrYj;jg;gl;l nkhj;j thpfs; | **4,497,483** | 7,024,850 | **5,151,670** | 8,196,077 |

**18.** rhjhuz gq;nfhd;wpw;fhd mbg;gil **/** ePh;j;j ciog;G

fzf;fPl;Lf;nfhs;if

gq;nfhd;wpw;fhd mbg;gil ciog;ghdJ (g.c.) fk;gdpapd; rhjhuz gq;Fjhuh;fSf;F cilikahf;fj;jf;f ,yhgk; my;yJ el;lj;jpid ,f;fhyg;gFjpapy; epYitapYs;s epiwaplg;gl;l ruhrhp rhjhuz gq;FfsJ vz;zpf;ifapdhy; tFf;fg;gl;L fzpf;fg;gLfpd;wJ. ePh;j;j g.c. rjhuz gq;Fjhuh;fSf;F cilikahf;fj;jf;f ,yhgk; my;yJ el;lj;jpid kw;Wk; epYitapYs;s epiwaplg;gl;l ruhrhp rhjhuz gq;Ffis midj;J rhj;jpakhd kjpg;G ePh;j;jy; rhjhuz gq;Ffspd; tpistpid nrk;ikahf;Ftjd; %yk; jPh;khdpf;fg;gLfpd;wJ. Nkyjpf kWgad; VJkpd;wp toq;fg;gLk; gq;Ffs; fhl;rpg;gLj;jg;gl;l Kd;djhd fhyj;jpd; Muk;gj;jpy; epfo;T ,lk;ngw;Ws;sJ vd;w mbg;gilapy; nrk;ikahf;fg;gLfpd;wJ.

gq;nfhd;wpw;fhd mbg;gil / ePh;j;j ciog;ghdJ ,yq;if fzf;fPl;L epakk; - LKAS 33 - gq;nfhd;wpw;fhd ciog;G ,d; gpufhuk; fzpg;gPL nra;ag;gLfpd;wJ.

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ | **2021** | **2020** | **2021** | **2020** |
|  |  |  |  |  |
| fk;gdpapd; chp;j;Jt cilikahsh;fSf;F cilikahf;fj;jf;f ,yhgk; (&gh) | **4,033,021,638** | 2,942,508,328 | **5,294,013,656** | 3,408,670,499 |
| epYitapYs;s epiwaplg;gl;l ruhrhp rhjhuz gq;Ffspd; vz;zpf;if | **1,704,602,760** | 1,704,602,760 | **1,704,602,760** | 1,704,602,760 |
| rhjhuz gq;nfhd;wpw;wfhd mbg;gil / ePh;j;j ciog;G | **2.37** | 1.73 | **3.11** | 2.00 |

**19.** rhjhuz gq;nfhd;wpw;fhd gq;fpyhgk;

|  | fk;gdp | |
| --- | --- | --- |
| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ | **2021** | **2020** |
|  |  |  |
| rhjhuz gq;Fjhuh;fSf;F nrYj;jg;gl;l gq;fpyhgk; |  |  |
| ngwg;gl;l gq;fpyhgj;jpy; (&gh) | **-** | 376,792,083 |
| tof;fkhd ,yhgj;jpy; (&gh) | **-** | 762,600,288 |
| nrYj;jg;gl;l nkhj;j fhRg; gq;fpyhgk; (&gh) | **-** | 1,139,392,371 |
|  |  |  |
| nrYj;jg;gl;l fhRg; gq;fpyhgk; (&gh) - ,ilf;fhyk; | **-** | 1,139,392,371 |
| nrYj;jg;gl;l gj;jpu / fhRg; gq;fpyhgk; (&gh) - ,ilf;fhyk; | **976,622,033** | 789,931,241 |
| nrYj;jg;gl;l nkhj;j gq;fpyhgk; (&gh) | **976,622,033** | 1,929,323,612 |
| rhjhuz gq;Ffspd; vz;zpf;if (gq;fpyhgj;jpw;F Kd;dh;) | **1,627,703,388** | 1,611,756,419 |
|  |  |  |
| rhjhuz gq;nfhd;wpw;fhd gq;fpyhgk; (&gh) | **0.60** | 1.20 |

epjpahz;L 2020/21 f;F fk;gdpapd; rhjhuz gq;Fjhuh;fSf;F brk;gh; 2020 ,y; Xh; ,ilf;fhy gj;jpug; gq;fpyhgkhf gq;nfhd;wpw;f &gh 0.60 nrYj;jg;gl;lJ. (2019/20 f;fhd ,ilf;fhy gj;jpu gq;fpyhgk; - &gh 0.50)

**20.** mstPl;L mbg;gilapy; epjpapay; fUtpfspd; gFg;gha;T

fzf;fPl;Lf;nfhs;if

epjpapay;; fUtpfs; Xh; njhlh;r;rpahd mbg;gilapy; epahag; ngWkjpapy; my;yJ ngWkjpf; Fiwg;Gf; fpuaj;jpy; mstplg;gLfpd;wd. Kf;fpakhd fzf;fPl;Lf; nfhs;iffspd; RUf;fkhdJ gpd;tUtdtw;iw tpghpf;fpd;wJ. xt;nthU tifahd epjpapay; fUtpAk; vt;thW mstplg;gLfpd;wJ kw;Wk; vt;thW tUkhdk; kw;Wk; nrytpdq;fs;> epahag; ngWkjp ,yhgq;fs; kw;Wk; el;lq;fs; cs;slq;fyhf mq;fPfhpf;fg;gLfpd;wJ. gpd;tUk; ml;ltizahdJ ,yq;if fzf;fPl;L epakk; - SLFRS 9 – ‘epjpapay; fUtpfs;’ ,y; tiuaiw nra;ag;gl;lthW tFg;Gthhpahf epjpapay; fUtpfspd; nfhz;L nry;yy; njhiffis epjp epiyikf; $w;wpyhd jiyg;Gfspd; fPo; gFg;gha;T nra;fpd;wJ.

**20.1** fk;gdp

| 31 khh;r; 2021 ,y; cs;sthwhdJ |  |  | ,yhgk; my;yJ  el;lj;jpDhlhf  mq;fPfhpf;fg;gl;l  epjpapay; fUtpfs;  (,eepng) | ngWkjp Fiwg;Gf;  fpuaj;jpy; epjpapay;  fUtpfs;  (ng.F.) | Vida tphpthd  tUkhdj;jpDhlhf  epahag; ngWkjpapy;  epjpapay;  fUtpfs; (Vtptepng) | nkhj;jk; |
| --- | --- | --- | --- | --- | --- | --- |
|  | Fwpg;G | gf;fk;  ,y. | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| epjpr; nrhj;Jf;fs; |  |  |  |  |  |  |
| fhR kw;Wk; fhRf;Fr; rkdhditfs; | 22 | 212 | **-** | **2,703,031** | **-** | **2,703,031** |
| tq;fpfs; kw;Wk; epjp epWtdq;fSldhd kPjpfs; | 23 | 213 | **-** | **5,399,071** | **-** | **5,399,071** |
| epjpr; nrhj;Jf;fs; - ,yhgk; my;yJ el;lj;jpDhlhf epahag; ngWkjpapy; | 24 | 214 | **109,787** | **-** | **-** | **109,787** |
| fld;fs; kw;Wk; tUkjpfs; - ngWkjpFiwg;Gf; fpuaj;jpy; | 25 | 216 | **-** | **141,387,907** | **-** | **141,387,907** |
| epjpr; nrhj;Jf;fs; -Vida tphpthd tUkhdj;jpDhlhf epahag; ngWkjpapy; | 27 | 234 | **-** | **-** | **309,118** | **309,118** |
| fld; fUtp - ngWkjp Fiwg;Gf; fpuaj;jpy; | 28 | 236 | **-** | **6,994,206** | **-** | **6,994,206** |
| Vida epjpr; nrhj;Jf;fs; | 31 | 240 | **-** | **126,949** | **-** | **126,949** |
| nkhj;j epjpr; nrhj;Jf;fs; |  |  | **109,787** | **156,611,164** | **309,118** | **157,030,069** |
|  |  |  |  |  |  |  |
| epjpg; nghWg;Gf;fs; |  |  |  |  |  |  |
| tq;fpfSf;F nrYj;jNtz;bait | 35 | 248 | **-** | **6,439,310** | **-** | **6,439,310** |
| thbf;ifahsh;fSf;F nrYj;jNtz;bait | 36 | 251 | **-** | **101,502,931** | **-** | **101,502,931** |
| toq;fg;gl;l fld; gpizaq;fs; | 37 | 252 | **-** | **13,825,553** | **-** | **13,825,553** |
| Vida epjpg; nghWg;Gf;fs; | 38 | 255 | **-** | **4,131,671** | **-** | **4,131,671** |
| Fj;jif nghWg;Gf;fs; | 40 | 257 | **-** | **2,286,386** | **-** | **2,286,386** |
| nkhj;j epjpg; nghWg;Gf;fs; |  |  | **-** | **128,185,851** | **-** | **128,185,851** |

**20.2** fk;gdp

| 31 khh;r; 2020 ,y; cs;sthwhdJ |  |  | ,yhgk; my;yJ  el;lj;jpDhlhf  mq;fPfhpf;fg;gl;l  epjpapay; fUtpfs;  (,eepng) | ngWkjp Fiwg;Gf;  fpuaj;jpy; epjpapay;  fUtpfs;  (ng.F.) | Vida tphpthd  tUkhdj;jpDhlhf  epahag; ngWkjpapy;  epjpapay;  fUtpfs; (Vtptepng) | nkhj;jk; |
| --- | --- | --- | --- | --- | --- | --- |
|  | Fwpg;G | gf;fk;  ,y. | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| epjpr; nrhj;Jf;fs; |  |  |  |  |  |  |
| fhR kw;Wk; fhRf;Fr; rkdhditfs; | 22 | 212 | - | 7,164,139 | - | 7,164,139 |
| tq;fpfs; kw;Wk; epjp epWtdq;fSldhd kPjpfs; | 23 | 213 | - | 3,207,440 | - | 3,207,440 |
| epjpr; nrhj;Jf;fs; - ,yhgk; my;yJ el;lj;jpDhlhf epahag; ngWkjpapy; | 24 | 214 | 1,031,719 | - | - | 1,031,719 |
| fld;fs; kw;Wk; tUkjpfs; - ngWkjpFiwg;Gf; fpuaj;jpy; | 25 | 216 | - | 147,747,511 | - | 147,747,511 |
| epjpr; nrhj;Jf;fs; -Vida tphpthd tUkhdj;jpDhlhf epahag; ngWkjpapy; | 27 | 234 | - | - | 324,381 | 324,381 |
| fld; fUtp - ngWkjp Fiwg;Gf; fpuaj;jpy; | 28 | 236 | - | 4,106,963 | - | 4,106,963 |
| Vida epjpr; nrhj;Jf;fs; | 31 | 240 | - | 232,692 | - | 232,692 |
| nkhj;j epjpr; nrhj;Jf;fs; |  |  | 1,031,719 | 162,458,745 | 324,381 | 163,814,845 |
|  |  |  |  |  |  |  |
| epjpg; nghWg;Gf;fs; |  |  |  |  |  |  |
| tq;fpfSf;F nrYj;jNtz;bait | 35 | 248 | - | 7,938,185 | - | 7,938,185 |
| thbf;ifahsh;fSf;F nrYj;jNtz;bait | 36 | 251 | - | 106,701,027 | - | 106,701,027 |
| toq;fg;gl;l fld; gpizaq;fs; | 37 | 252 | - | 18,479,260 | - | 18,479,260 |
| Vida epjpg; nghWg;Gf;fs; | 38 | 255 | - | 3,014,117 | - | 3,014,117 |
| Fj;jif nghWg;Gf;fs; | 40 | 257 | - | 1,909,098 | - | 1,909,098 |
| nkhj;j epjpg; nghWg;Gf;fs; |  |  | - | 138,041,687 | - | 138,041,687 |

**20.3** FOkk;

| 31 khh;r; 2021 ,y; cs;sthwhdJ |  |  | ,yhgk; my;yJ  el;lj;jpDhlhf  mq;fPfhpf;fg;gl;l  epjpapay; fUtpfs;  (,eepng) | ngWkjp Fiwg;Gf;  fpuaj;jpy; epjpapay;  fUtpfs;  (ng.F.) | Vida tphpthd  tUkhdj;jpDhlhf  epahag; ngWkjpapy;  epjpapay;  fUtpfs;(Vtptepng) | nkhj;jk; |
| --- | --- | --- | --- | --- | --- | --- |
|  | Fwpg;G | gf;fk;  ,y. | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| epjpr; nrhj;Jf;fs; |  |  |  |  |  |  |
| fhR kw;Wk; fhRf;Fr; rkdhditfs; | 22 | 212 | **-** | **3,844,694** | **-** | **3,844,694** |
| tq;fpfs; kw;Wk; epjp epWtdq;fSldhd kPjpfs; | 23 | 213 | **-** | **8,231,101** | **-** | **8,231,101** |
| epjpr; nrhj;Jf;fs; - ,yhgk; my;yJ el;lj;jpDhlhf epahag; ngWkjpapy; | 24 | 214 | **1,281,753** | **-** | **-** | **1,281,753** |
| fld;fs; kw;Wk; tUkjpfs; - ngWkjpFiwg;Gf; fpuaj;jpy; | 25 | 216 |  | **149,342,332** | **-** | **149,342,332** |
| fhg;GWjp kw;Wk; kPs;fhg;GWjp tUkjpfs; | 26 | 233 | **-** | **1,024,461** | **-** | **1,024,461** |
| epjpr; nrhj;Jf;fs; -Vida tphpthd tUkhdj;jpDhlhf epahag; ngWkjpapy; | 27 | 234 | **-** | **-** | **735,494** | **735,494** |
| fld; fUtp - ngWkjp Fiwg;Gf; fpuaj;jpy | 28 | 236 | **-** | **8,593,386** | **-** | **8,593,386** |
| nkhj;j epjpr; nrhj;Jf;fs; |  |  | **1,281,753** | **171,035,974** | **735,494** | **173,053,221** |
|  |  |  |  |  |  |  |
| epjpg; nghWg;Gf;fs; |  |  |  |  |  |  |
| tq;fpfSf;F nrYj;jNtz;bait | 35 | 248 | **-** | **9,003,873** | **-** | **9,003,873** |
| thbf;ifahsh;fSf;F nrYj;jNtz;bait | 36 | 251 | **-** | **103,743,716** | **-** | **103,743,716** |
| toq;fg;gl;l fld; gpizaq;fs; | 37 | 252 | **-** | **13,684,516** | **-** | **13,684,516** |
| Vida epjpg; nghWg;Gf;fs; | 38 | 255 | **-** | **4,110,795** | **-** | **4,110,795** |
| fhg;GWjp nghWg;Gf;fs; kw;Wk; nrYj;jNtz;ba kPs;fhg;GWjp | 39 | 255 | **-** | **5,015,885** | **-** | **5,015,885** |
| Fj;jif nghWg;Gf;fs | 40 | 257 | **-** | **1,614,660** |  | **1,614,660** |
| nkhj;j epjpg; nghWg;Gf;fs; |  |  | **-** | **137,173,445** | **-** | **137,173,445** |

**20.4** FOkk;

| 31 khh;r; 2020 ,y; cs;sthwhdJ |  |  | ,yhgk; my;yJ  el;lj;jpDhlhf  mq;fPfhpf;fg;gl;l  epjpapay; fUtpfs;  (,eepng) | ngWkjp Fiwg;Gf;  fpuaj;jpy; epjpapay;  fUtpfs;  (ng.F.) | Vida tphpthd  tUkhdj;jpDhlhf  epahag; ngWkjpapy;  epjpapay;  fUtpfs; (Vtptepng) | nkhj;jk; |
| --- | --- | --- | --- | --- | --- | --- |
|  | Fwpg;G | gf;fk;  ,y. | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| epjpr; nrhj;Jf;fs; |  |  |  |  |  |  |
| fhR kw;Wk; fhRf;Fr; rkdhditfs; | 22 | 212 | - | 7,693,032 | - | 7,693,032 |
| tq;fpfs; kw;Wk; epjp epWtdq;fSldhd kPjpfs; | 23 | 213 | - | 6,661,407 | - | 6,661,407 |
| epjpr; nrhj;Jf;fs; - ,yhgk; my;yJ el;lj;jpDhlhf epahag; ngWkjpapy; | 24 | 214 | 1,198,592 | - | - | 1,198,592 |
| fld;fs; kw;Wk; tUkjpfs; - ngWkjpFiwg;Gf; fpuaj;jpy; | 25 | 216 | - | 154,134,934 | - | 154,134,934 |
| fhg;GWjp kw;Wk; kPs;fhg;GWjp tUkjpfs; | 26 | 233 | - | 1,194,933 | - | 1,194,933 |
| epjpr; nrhj;Jf;fs; -Vida tphpthd tUkhdj;jpDhlhf epahag; ngWkjpapy; | 27 | 234 | - | - | 1,455,702 | 1,455,702 |
| fld; fUtp - ngWkjp Fiwg;Gf; fpuaj;jpy; | 28 | 236 | - | 4,813,439 | - | 4,813,439 |
| nkhj;j epjpr; nrhj;Jf;fs; |  |  | 1,198,592 | 174,497,745 | 1,455,702 | 177,152,039 |
|  |  |  |  |  |  |  |
| epjpg; nghWg;Gf;fs; |  |  |  |  |  |  |
| tq;fpfSf;F nrYj;jNtz;bait | 35 | 248 | - | 10,978,046 | - | 10,978,046 |
| thbf;ifahsh;fSf;F nrYj;jNtz;bait | 36 | 251 | - | 107,685,592 | - | 107,685,592 |
| toq;fg;gl;l fld; gpizaq;fs; | 37 | 252 | - | 18,338,039 | - | 18,338,039 |
| Vida epjpg; nghWg;Gf;fs; | 38 | 255 | - | 2,829,708 | - | 2,829,708 |
| fhg;GWjp nghWg;Gf;fs; kw;Wk; nrYj;jNtz;ba kPs;fhg;GWjp | 39 | 255 | - | 5,065,220 | - | 5,065,220 |
| Fj;jif nghWg;Gf;fs; | 40 | 257 |  | 1,594,245 |  | 1,594,245 |
| nkhj;j epjpg; nghWg;Gf;fs; |  |  | - | 146,490,850 | - | 146,490,850 |

**21.** nrhj;Jf;fs; kw;Wk; nghw;Wg;Gf;fspd; epahag; ngWkjp

fzf;fPl;Lf;nfhs;if

ngWkjpaply; El;gq;fisg; gad;gLj;jp epahag; ngWkjpapy; gjpTnra;ag;gLk; epjpapay; kw;Wk; epjpapayy;yhj nrhj;Jf;fs; kw;Wk; nghWg;Gf;fSf;F epahag; ngWkjpfs; vt;thW jPh;khdpf;fg;gl;Ls;sd vd fPNo tpsf;fg;gl;Ls;sJ. ,it Xh; re;ij gq;Fgw;Weh; fUtpfis ngWkjpapLk; FOkj;jpd; / fk;gdpapd; mDkhdq;fspd; kjpg;gPl;bid xUq;fpizf;fpd;wd.

**21.1** epjpr; nrhj;Jf;fs; - Vida tphpthd tUkhdj;jpDhlhf epahag; ngWkjpapy;

epjpr; nrhj;Jf;fs; - Vida tphpthd tUkhdj;jpDhlhf epahag; ngWkjpapy; vd;gJ gpujhdkhf tpiy$wg;gl;l KjyPl;L gpizaq;fis cs;slf;fpa ngWkjpaply; El;gq;fs; my;yJ tpiyaply; khjphpfs; Mfpatw;iw gad;gLj;jp Nkw;nfhs;sg;gLk; ngWkjpaplyhFk;. ,e;j tpiy$wg;gl;l KjyPl;L gpizaq;fs; Xh; Jbg;ghd re;ijapy; xt;nthU gpizaq;fSf;Fkhd tpiy$wg;gl;l re;ij tpiyapid gad;gLj;jp ngWkjpaplg;gLfpd;wd.

**21.2** epjpr; nrhj;Jf;fs; - ,yhgk; my;yJ el;lj;jpDhlhf epahag; ngWkjpapy;

epjpr; nrhj;Jf;fs; - ,yhgk; my;yJ el;lj;jpDlhf epahag; ngWkjpapy; vd;gJ gpujhdkhf tpiy$wg;gl;l KjyPLfis cs;slf;fpa ngWkjpaply; El;gq;fis gad;gLj;jp Nkw;nfhs;sg;gLk; ngWkjpaplyhFk;. ,e;j tpiy$wg;gl;l nrhj;Jf;fs; Xh; Jbg;ghd re;ijapy; xt;nthU gpizaq;fSf;Fkhd tpiw$wg;gl;l re;ij tpiyapid gad;gLj;jp ngWkjpaplg;gLfpd;wd.

**21.3** ngWkjp Fiwg;Gf; fpuaj;jpy; nfhz;Lnry;yg;gLk; epjpr; nrhj;Jf;fs; kw;Wk; nghWg;Gf;fs;

epahag; ngWkjpapy; ngWkjp Fiwg;Gf; fpuaj;jpy; nfhz;L nry;yg;gLk; epiyahd tPj epjpr; nrhj;Jf;fs; kw;Wk; nghWg;Gf;fs; foptpwf;fk; nra;ag;gl;l fhRg; gha;r;ry;fs; mZFKiwapd; mbg;gilapy; kjpg;gPL nra;ag;gLfpd;wJ. ,e;j mZFKiwahdJ xj;j epjpapay; fUtpfSf;F eilKiw re;ij tl;b tPjq;fis epahag; ngWkjpapid mstpLtjw;F Xh; Fwpg;gplj;jf;f mtjhdpf;ff;$ba cs;sPlhf gad;gLj;Jfpd;wJ. vdNt ,J epahag; ngWkjp gbepiyapy; kl;lk; 3 ,d; fPo; tifg;gLj;jg;gl;Ls;sJ.

**21.4** epahag; ngWkjpapy; ntspg;gLj;jg;gl;l Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzk;

,iwap;yp epyk; kw;Wk; fl;blq;fs; kPs;kjpg;gPl;Lg; ngWkjpapy; ntspg;gLj;jg;gl;Ls;sd. ,it kPs;kjpg;gPl;L jpdj;jpy; VNjDk; gpd;duhd ngWkhdj;Nja;T kw;Wk; gpd;duhd jpuz;l tYf;Fd;wy; el;lq;fs; fopf;fg;gl;L tUtJ mtw;wpd; epahag; ngWkjpahFk;.

**21.5** ngWkjpaply; khjphp

ntspthhp tpiy$wg;gl;l tpiyfspy; my;yJ khjphpfSf;F mtjhdpf;ff;$ba tpiyaply; cs;sPLfis Fwpg;gpLtjd; %yk; epahag; ngWkjp jpH;khdpf;fg;gLk; midj;J epjpapay; fUtpfSf;Fk; RahjPd tpiy jPh;khdk; my;yJ nry;Ygbahf;fy; ngwg;gLfpd;wJ. Xh; Jbg;ghd re;ijapy;> th;j;jfk; nra;ag;gl;l Xh; tpiyapid Neubahf mtjhdpg;gJ rhj;jpakw;wjhFk;. ,e;j #o;epiyfspy; fk;gdpahdJ epjpapay; fUtpapd; epahag; ngWkjpapid nry;Ygbahf;Ftjw;F khw;wPl;L re;ij jfty;fis gad;gLj;JtJld; kpfTk; nghUj;jkhd kw;Wk; ek;gfkhdjhf fUjg;gLk; jfty;fSf;F ghhpa epiwaply; toq;fg;gLfpd;wJ.

ngWkjpaply; tuk;GWif

fk;gdpahdJ th;j;jf kw;Wk; KjyPl;L nraw;ghLfs; kw;Wk; Vida midj;J Fwpg;gplj;jf;f nrhj;Jf;fs; kw;Wk; nghWg;Gf;fsJ epahag; ngWkjp mstPLfs; njhlh;ghf Xh; fl;Lg;ghl;L tuk;GWifapid epWtpAs;sJ. Fwpg;gpl;l fl;Lg;ghLfs; gpd;tUtdtw;iw cs;slf;Ffpd;wd.

* mtjhdpf;ff;$ba re;ij juTfSf;F vjpuhf epahag; ngWkjp mstPLfis fhyhfhyk; (ehshe;jk;> khjhe;jk; my;yJ fhyhz;Lf;nfhUKiw) kPsha;T nra;jy;.
* re;ij epiyikfs;> Fwpg;gplj;jf;f jPh;Tfs; kw;Wk; mDkhdq;fspyhd khw;wq;fSf;nfjpuhf epahag; ngWkjp mstPl;L khjphpfis fhyhfhyk; (Mff; Fiwe;jJ tUlj;jpw;nfhUKiwahtJ) kPsha;T nra;jy;.

**21.6** epahag; ngWkjp kw;Wk; epahag; ngWkjp gbepiyapid jPh;khdpj;jy;

FOkkhdJ ngWkjpaply; El;gq;fspd; %yk; epjpapay; fUtpfspd; epahag; ngWkjpapid jPh;khdpg;gjw;F kw;Wk; ntspg;gLj;Jtjw;F gpd;tUk; gbepiyapid gad;gLj;Jfpd;wJ :

**kl;lk; 1:** xNutpjkhd nrhj;Jf;fs; my;yJ nghWg;Gf;fSf;F Jbg;ghd re;ijapy; tpiy$wg;gl;l (nrk;ikahf;fg;glhj) tpiyfs;

**kl;lk; 2:** Neubahf my;yJ Neuy;yhj tpjj;jpy; mtjhdpf;fj;jf;f gjpTnra;ag;gl;l epahag; ngWkjpapy; Fwpg;gplj;jf;f tpistpidf; nfhz;l midj;J cs;sPLfSf;fhd Vida El;gk;

**kl;lk; 3:** mtjhdpf;ff;$ba re;ij juTfis mbg;ilahff; nfhz;buhj gjpTnra;ag;gl;l epahag; ngWkjpapy; Fwpg;gplj;jf;f tpistpidf; nfhz;l cs;sPLfis gad;gLj;Jk; El;gq;fs;

gpd;tUk; ml;ltizahdJ epahag; ngWkjpapy; epahag; ngWkjp gbepiy kl;lj;jpd; %yk; epahag; ngWkjpapy; gjpTnra;ag;gl;l / ntspg;gLj;jg;gl;l nrhj;Jf;fs; kw;Wk; nghWg;Gf;fspyhd Xh; gFg;gha;tpid fhz;gpf;fpd;wJ.

| fk;gdp |  |  | ngWkjpaly; | kl;lk; **1** | kl;lk; **2** | kl;lk; **3** | nkhj;jk; |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 31 khh;r; 2021 | Fwpg;G | gf;fk;  ,y. | jpfjp | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |
| epjpr; nrhj;Jf;fs; |  |  |  |  |  |  |  |
| epjpr; nrhj;Jf;fs; - Vida tphpthd tUkhdj;jpDhlhf epahag; ngWkjpapy; |  |  |  |  |  |  |  |
| tpiy$wg;gl;l KjyPLfs; | 27 | 234 | **31.03.2021** | **309,118** | **-** | **-** | **309,118** |
| Jiznkhj;jk; |  |  |  | **309,118** | **-** | **-** | **309,118** |
|  |  |  |  |  |  |  |  |
| epjpr; nrhj;Jf;fs; - ,yhgk; my;yJ el;lj;jpDhlhf epahag; ngWkjpapy; |  |  |  |  |  |  |  |
| tpiy $wg;gl;l KjyPLfs; | 24 | 214 | **31.03.2021** | **9,768** | **-** | **-** | **9,768** |
| ek;gpf;if myFg; nghWg;ghl;brpapyhd KjyPL | 24 | 214 | **31.03.2021** | **-** | **100,019** | **-** | **100,019** |
| Jiznkhj;jk; |  |  |  | **9,768** | **100,019** | **-** | **109,787** |
| nkhj;jk; |  |  |  | **318,886** | **100,019** | **-** | **418,905** |
|  |  |  |  |  |  |  |  |
| epahag; ngWkjpapy; ntspg;gLj;jg;gl;l epjpapayy;yhj nrhj;Jf;fs; |  |  |  |  |  |  |  |
| ,iwapyp fhzp kw;Wk; fl;blq;fs; (Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzj;jpd; fPo; cs;slf;fg;gl;Ls;sJ). | 32.4 | 244 |  | **-** | **-** | **864,058** | **864,058** |
| nkhj;jk; |  |  |  | **-** | **-** | **864,058** | **864,058** |

| fk;gdp |  |  | ngWkjpaly; | kl;lk; **1** | kl;lk; **2** | kl;lk; **3** | nkhj;jk; |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 31 khh;r; 2020 | Fwpg;G | gf;fk;  ,y. | jpfjp | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |
| epjpr; nrhj;Jf;fs; |  |  |  |  |  |  |  |
| epjpr; nrhj;Jf;fs; - Vida tphpthd tUkhdj;jpDhlhf epahag; ngWkjpapy; |  |  |  |  |  |  |  |
| tpiy$wg;gl;l KjyPLfs; | 27 | 234 | 21.03.2020 | 324,381 | - | - | 324,381 |
| Jiznkhj;jk; |  |  |  | 324,381 | - | - | 324,381 |
|  |  |  |  |  |  |  |  |
| epjpr; nrhj;Jf;fs; - ,yhgk; my;yJ el;lj;jpDhlhf epahag; ngWkjpapy; |  |  |  |  |  |  |  |
| tpiy$wg;gl;l KjyPLfs; | 24 | 214 | 21.03.2020 | 13,547 | - | - | 13,547 |
| ek;gpf;if myFg; nghWg;ghl;brpapyhd KjyPL | 24 | 214 | 31.03.2020 | - | 1,018,172 | - | 1,018,172 |
| Jiznkhj;jk; |  |  |  | 13,547 | 1,018,172 | - | 1,031,719 |
| nkhj;jk; |  |  |  | 337,928 | 1,018,172 | - | 1,356,100 |
|  |  |  |  |  |  |  |  |
| epahag; ngWkjpapy; ntspg;gLj;jg;gl;l epjpapayy;yhj nrhj;Jf;fs; |  |  |  |  |  |  |  |
| ,iwapyp fhzp kw;Wk; fl;blq;fs; (Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzj;jpd; fPo; cs;slf;fg;gl;Ls;sJ) | 32.4 | 244 |  | - | - | 864,058 | 864,058 |
| nkhj;jk; |  |  |  | - | - | 864,058 | 864,058 |

gpd;tUk; ml;ltizahdJ epahag; ngWkjp gbepiy %yk; epahag; ngWkjpapy; gjpTnra;ag;gl;l/ntspg;gLj;jg;gl;l nrhj;Jf;fs; kw;Wk; nghWg;Gf;fspd; Xh; gFg;gha;tpid fhz;gpf;fpd;wJ :

| FOkk; |  |  | ngWkjpaly;  jpfjp | kl;lk; **1** | kl;lk; **2** | kl;lk; **3** | nkhj;jk; |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 31 khh;r; 2021 | Fwpg;G | gf;fk;  ,y. |  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |
| epjpr; nrhj;Jf;fs; |  |  |  |  |  |  |  |
| epjpr; nrhj;Jf;fs; - Vida tphpthd tUkhdj;jpDhlhf epahag; ngWkjpapy; |  |  |  |  |  |  |  |
| tpiy$wg;gl;l KjyPLfs; | 27 | 234 | **31.03.2021** | **309,118** | **-** | **-** | **309,118** |
| jpiwNrhp cz;bay;fs; | 27 | 234 | **31.03.2021** | **-** | **426,376** | **-** | **426,376** |
| Jiznkhj;jk; |  |  |  | **309,118** | **426,376** | **-** | **735,494** |
|  |  |  |  |  |  |  |  |
| epjpr; nrhj;Jf;fs; - ,yhgk; my;yJ el;lj;jpDhlhf epahag; ngWkjpapy; |  |  |  |  |  |  |  |
| tpiy$wg;gl;l KjyPLfs; | 24 | 214 | **31.03.2021** | **24,753** | **-** | **-** | **24,753** |
| ek;gpf;if myFg; nghWg;ghl;rpapyhd KjyPL | 24 | 214 | **31.03.2021** | **-** | **1,257,000** | **-** | **1,257,000** |
| Jiznkhj;jk; |  |  |  | **24,753** | **1,257,000** | **-** | **1,281,753** |
|  |  |  |  |  |  |  |  |
| epjpapayy;yhj nrhj;Jf;fs; - KjyPl;L Mjdk; |  |  |  |  |  |  |  |
| fhzp kw;Wk; fl;blk; | 30 | 238 | **31.03.2021** | **-** | **-** | **820,664** | **820,664** |
| Jiznkhj;jk; |  |  |  | **-** | **-** | **820,664** | **820,664** |
| nkhj;jk; |  |  |  | **333,871** | **1,683,376** | **820,664** | **2,837,911** |
|  |  |  |  |  |  |  |  |
| epahag; ngWkjpapy; ntspg;gLj;jg;gl;l epjpapayy;yhj nrhj;Jf;fs; |  |  |  |  |  |  |  |
| ,iwapyp fhzp kw;Wk; fl;blq;fs; (Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzj;jpd; fPo; cs;slf;fg;gl;Ls;sJ). | 32.4 | 244 |  | **-** | **-** | **5,964,058** | **5,964,058** |
| nkhj;jk; |  |  |  | **-** | **-** | **5,964,058** | **5,964,058** |

| FOkk; |  |  | ngWkjpaly;  jpfjp | kl;lk; **1** | kl;lk; **2** | kl;lk; **3** | nkhj;jk; |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 31 khh;r; 2020 | Fwpg;G | gf;fk;  ,y. |  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |
| epjpr; nrhj;Jf;fs; |  |  |  |  |  |  |  |
| epjpr; nrhj;Jf;fs; - Vida tphpthd tUkhdj;jpDhlhf epahag; ngWkjpapy; |  |  |  |  |  |  |  |
| jpiwNrhp cz;bay;fs; |  |  | 27.03.2020 | - | 1,131,321 | - | 1,131,321 |
| tpiy$wg;gl;l KjyPLfs; | 27 | 234 | 21.03.2020 | 324,381 | - | - | 324,381 |
| Jiznkhj;jk; |  |  |  | 324,381 | 1,131,321 | - | 1,455,702 |
|  |  |  |  |  |  |  |  |
| epjpr; nrhj;Jf;fs; - ,yhgk; my;yJ el;lj;jpDhlhf epahag; ngWkjpapy; |  |  |  |  |  |  |  |
| tpiy$wg;gl;l KjyPLfs; | 24 | 214 | 21.03.2020 | 27,134 | - | - | 27,134 |
| ek;gpf;if myFg; nghWg;ghl;brpapyhd KjyPL | 24 | 214 | 31.03.2021 |  | 1,171,458 |  | 1,171,458 |
| Jiznkhj;jk; |  |  |  | 27,134 | 1,171,458 | - | 1,198,592 |
|  |  |  |  |  |  |  |  |
| epjpapayy;yhj nrhj;Jf;fs; - KjyPl;L Mjdk; |  |  |  |  |  |  |  |
| fhzp kw;Wk; fl;blk; | 30 | 238 | 21.03.2020 | - | - | 1,131,652 | 1,131,652 |
| Jiznkhj;jk; |  |  |  | - | - | 1,131,652 | 1,131,652 |
| nkhj;jk; |  |  |  | 351,515 | 2,302,779 | 1,131,652 | 3,785,946 |
|  |  |  |  |  |  |  |  |
| epahag; ngWkjpapy; ntspg;gLj;jg;gl;l epjpapayy;yhj nrhj;Jf;fs |  |  |  |  |  |  |  |
| ,iwapyp fhzp kw;Wk; fl;blq;fs; (Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzj;jpd; fPo; cs;slf;fg;gl;Ls;sJ) | 32.4 | 244 |  | - | - | 5,914,058 | 5,914,058 |
| nkhj;jk; |  |  |  | - | - | 5,914,058 | 5,914,058 |

2019/2020 kw;Wk; 2020/2021 epjpahz;Lfspy; kl;lk; 1 kw;Wk; kl;lk; 2 ,w;F ,ilNa vt;tpjkhd Fwpg;gplj;jf;f khw;wy;fSk; ,lk;ngwtpy;iy. ,yq;if fzf;fPl;L epakk; - SLFRS 13 -epahag; ngWkjp mstPL ,w;F ,zq;f njhopy;uPjpahf jfik ngw;w Xh; RahjPd kjpg;gPl;lshpdhy; fhzp kw;Wk; fl;blq;fSf;fhd ngWkjpaply; Nkw;nfhs;sg;gl;lJ.

chpa tUl ,Wjpapy; itj;jpUf;fg;gl;l nrhj;Jf;fs; kw;Wk; nghWg;Gf;fs; njhlh;ghf tUlj;jpy; ,yhgk; my;yJ el;lf; $w;wpy; mq;fPfhpf;fg;gl;l nkhj;j epahag; ngWkjp ,yhgq;fs; / el;lq;fis gpd;tUk; ml;ltizahdJ fhz;gpf;fpd;wJ.

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
| khhr; 31 ,y; epiwtile;j tUlj;jpw;fhdJ | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| epjpr; nrhj;Jf;fs; |  |  |  |  |
| epjpr; nrhj;Jf;fs; - ,yhgk; my;yJ el;lj;jpDhlhf epaag; ngWkjpapy; |  |  |  |  |
| tpiy$wg;gl;l KjyPLfs; | **162,616** | 11,017 | **228,258** | 19,586 |
| nkhj;jk; | **162,616** | 11,017 | **228,258** | 19,586 |

kl;lk; 3 epahag; ngWkjp mstPL

fzf;fpzf;fk;

gpdtUk; Fwpg;ghdJ epahag; ngWkjp gbepiyapy; kl;lk; 3 ,yhd Muk;g kPjpfs; Kjy; ,Wjp kPjpfs; tiuahd epahag; ngWkjp mstPLfspypUe;jhd fzf;fpzf;fj;jpid fhz;gpf;fpd;wd. fk;gdpahdJ epjpf; $w;Wf;fspy; epahag; ngWkjpapy; fzf;fPL nra;ag;gl;l KjyPl;L Mjdq;fs; jtph;e;j gpd;tUk; epjpapayy;yhj epjpr; nrhj;Jf;fspd; epahag; ngWkjpapid ntspg;gLj;Jfpd;wJ.

|  |  |  | fk;gdp | | | FOkk; | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | KjyPl;L  Mjdk; | ,iwapyp epyk;  fl;blq;fs; | nkhj;jk; | KjyPl;L  Mjdk; | ,iwapyp epyk;  fl;blq;fs; | nkhj;jk; |
|  | Fwpg;G | gf;fk;  ,y. | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |  |
| 1 Vg;uy; 2020 ,y; cs;sthwhd kPjp |  |  | **-** | **864,058** | **864,058** | **1,131,652** | **4,782,406** | **5,914,058** |
| Nrh;f;iffs; |  |  | **-** | **-** | **-** | **-** | **-** | **-** |
| tpw;gidfs; / khw;wy;fs; |  |  | **-** | **-** | **-** | **(310,988)** | **310,988** | **-** |
| fl;blq;fspd; ngWkhdj;Nja;T |  |  | **-** | **-** | **-** | **-** | **(63,805)** | **(63,805)** |
| tUlj;jpy; ntspg;gLj;jg;gl;l epahag; ngWkjp |  |  | **-** | **-** | **-** | **-** | **113,805** | **113,805** |
| 31 khhr; 2021 ,y; cs;sthwhd kPjp | 32.4 | 244 | **-** | **864,058** | **864,058** | **820,664** | **5,143,394** | **5,964,058** |
|  |  |  |  |  |  |  |  |  |
| 1 Vg;uy; 2019 ,y; cs;sthwhd kPjp |  |  | - | 795,585 | 795,585 | 1,131,596 | 4,563,989 | 5,695,585 |
| Nrh;f;ifs; |  |  | - | 6,659 | 6,659 | - | 12,455 | 12,455 |
| tpw;gidfs; / khw;wy;fs; |  |  | - | - | - | 56 | - | 56 |
| fl;blq;fspd; ngWkhdj;Nja;T |  |  | - | (361) | (361) | - | (60,521) | (60,521) |
| tUlj;jpy; ntspg;gLj;jg;gl;l epahag; ngWkjp |  |  | - | 62,175 | 62,175 | - | 266,483 | 266,483 |
| 31 khhr; 2020 ,y; cs;sthwhd kPjp | 32.4 | 244 | - | 864,058 | 864,058 | 1,131,652 | 4,782,406 | 5,914,058 |

epahag; ngWkjpapid mstpLtjpy; gad;gLj;jg;gl;l mtjhdpf;fg;gl ,ayhj cs;sPLfs;

fPo;fhZk; ml;ltizahdJ epahag; ngWkjp gbepiapy; fl;lk; 3 Mf tifg;gLj;jg;gl;l epjpapayy;yhj fUtpfspd; mstPl;by; 31 khh;r; 2021 kw;Wk; 31 khhr; 2020 ,y; gad;gLj;jg;gl;l Fwpg;gplj;jf;f mtjhdpf;f ,ayhj cs;sPLfs; gw;wpa jfty;fis Fwpg;gpLfpd;wJ. epjpf; $w;Wf;fspy; epahag; ngWkjpapy; epahag; ngWkjpapy; fzf;fPL nra;ag;gl;l KjyPl;L Mjdk; jtph;e;j gpd;tUk; epjpapayy;yhj nrhj;Jf;fspd; epahag; ngWkjpapid fk;gdp ntspg;gLj;jpAs;sJ.

| fUtpfspd; tif | ngWkjpaply; jpfjp | epahag; ngWkjp  &**. ‘000** | kjpg;gply; El;gk; | Fwpg;gplj;jf;f mtjhdpf;f ,ayhj cs;sPLfs; | mtjhdpf;f ,ayhj cs;sPLfSf;fhd kjpg;gPLfspd; epiwaplg;gl;l ruhrhp tPr;nry;iy | mtjhdpf;f ,ayhj cs;sPLfSf;fhd epahag; ngWkjp mstPl;bd; czh;jpwd; |
| --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |
| fk;gdp |  |  |  |  |  |  |
| 31 khh;r; 2021 ,y; cs;sthwhdJ |  |  |  |  |  |  |
| Mjdk;> nghwpj;njhFjp> cgfuzk; |  |  |  |  |  |  |
| ,iwapyp epyq;fs; | 31.12.2019 | 821,458 | MCM | Ngh;r; xd;wpw;fhd kjpg;gplg;gl;l tpiy | &. 60,000 - 6,000,000 | \* |
| ,iwapyp fl;blq;fs; | 31.12.2019 | 42,600 | MCM | rJu mbf;fhd kjpg;gplg;gl;l tpiy | &. 1,000 - 4,000 | \* |
|  |  |  | tUkhd mbg;gil | r.mbf;fhd kjpg;gp. thlif ngWkjp | &. 20 - 60 | \* |
|  |  |  |  |  |  |  |
| 31 khh;r; 2020 ,y; cs;sthwhdJ |  |  |  |  |  |  |
| Mjdk;> nghwpj;njhFjp> cgfuzk; |  |  |  |  |  |  |
| ,iwapyp epyq;fs; | 31.12.2019 | 821,458 | MCM | Ngh;r; xd;wpw;fhd kjpg;gplg;gl;l tpiy | &. 60,000 - 6,000,000 | \* |
| ,iwapyp fl;blq;fs; | 31.12.2019 | 42,600 | MCM | rJu mbf;fhd kjpg;gplg;gl;l tpiy | &. 1,000 - 4,000 | \* |
|  |  |  | t. mbg;gil | r.mbf;fhd kjpg;gp. thlif ngWkjp | &. 20 - 60 | \* |
|  |  |  |  |  |  |  |
| FOkk; |  |  |  |  |  |  |
| 31 khh;r; 2021 ,y; cs;sthwhdJ |  |  |  |  |  |  |
| KjyPl;L Mjdk; |  |  |  |  |  |  |
| ,iwapyp epyq;fs; | 31.12.2020 | 261,075 | MCM | Ngh;r; xd;wpw;fhd kjpg;gplg;gl;l tpiy | &. 600,000 - 13,000,000 | \* |
| ,iwapyp fl;blq;fs; | 31.12.2020 | 559,589 | MCM | rJu mbf;fhd kjpg;gplg;gl;l tpiy | &. 200 - 300 | \* |
|  |  |  | t. mbg;gil | r.mbf;fhd kjpg;gp. thlif ngWkjp | &. 14,500 | \* |
|  |  |  |  |  |  |  |
| Mjdk;> nghwpj;njhFjp> cgfuzk; |  |  |  |  |  |  |
| ,iwapyp epyq;fs; | 31.12.2019 | 3,025,383 | MCM | Ngh;r; xd;wpw;fhd kjpg;gplg;gl;l tpiy | &. 50,000 - 13,000,000 | \* |
| ,iwapyp fl;blq;fs; | 31.12.2019 | 2,118,011 | MCM | rJu mbf;fhd kjpg;gplg;gl;l tpiy | &. 500 - 11,000 | \* |
|  |  |  | t. mbg;gil | r.mbf;fhd kjpg;gp. thlif ngWkjp | &. 15 - 250 | \* |
|  |  |  |  |  |  |  |
| 31 khh;r; 2020 ,y; cs;sthwhdJ |  |  |  |  |  |  |
| KjyPl;L Mjdk; |  |  |  |  |  |  |
| ,iwapyp epyq;fs; | 31.12.2019 | 360,014 | MCM | Ngh;r; xd;wpw;fhd kjpg;gplg;gl;l tpiy | &. 600,000 - 13,000,000 | \* |
| ,iwapyp fl;blq;fs; |  | 771,638 | MCM | rJu mbf;fhd kjpg;gplg;gl;l tpiy | &. 200 - 300 | \* |
|  |  |  | t. mbg;gil | r.mbf;fhd kjpg;gp. thlif ngWkjp | &. 14,500 | \* |
|  |  |  |  |  |  |  |
| Mjdk;> nghwpj;njhFjp> cgfuzk; |  |  |  |  |  |  |
| ,iwapyp epyq;fs; | 31.12.2019 | 2,876,444 | MCM | Ngh;r; xd;wpw;fhd kjpg;gplg;gl;l tpiy | &. 50,000 - 13,000,000 | \* |
| ,iwapyp fl;blq;fs; | 31.12.2019 | 1,905,962 | MCM | rJu mbf;fhd kjpg;gplg;gl;l tpiy | &. 500 - 11,000 | \* |
|  |  |  | t. mbg;gil | r.mbf;fhd kjpg;gp. thlif ngWkjp | &. 15 - 250 | \* |

MCM - re;ij xg;gplf;$ba Kiw

\* jdpikg;gLj;jypy; ,e;j cs;sPLfspyhd VNjDk; mjpfhpg;Gfs; / (tPo;r;rpfs;) Fwpg;gplj;jf;f cah;e;j / Fiwe;j epahag; ngWkjpapid tpistpf;Fk;.

**21.7** epahag; ngWkjpapay; nfhz;Lnry;yg;glhj nrhj;Jf;fs; kw;Wk; nghWg;Gf;fspd; epahag; ngWkjp

epjpf; $w;Wf;fspy; epahag; ngWkjpapy; nfhz;L nry;yg;glhf FOkj;jpd; / fk;gdpapd; epjpf; fUtpfspd; nfhz;Lnry;yy; njhif kw;Wk; epahag; ngWkjpfsJ tFg;G thhpahd xg;gPlhdJ fPNo nfhLf;fg;gl;Ls;sJ. ,e;j ml;ltizahdJ epjpapayy;yhj nrhj;Jf;fs; kw;Wk; epjpapayy;yhj nghWg;Gf;fspd; epahag; ngWkjpapid cs;slf;ftpy;iy.

| khh;r; 31 ,y; cs;sthwhdJ | **2021** | | | | | **2020** | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | kl;lk; **1** | kl;lk; 2 | kl;lk; **3** | nkhj;j epahag;  ngWkjp | nfhz;L nry;yy;  njhif | kl;lk; **1** | kl;lk; **2** | kl;lk; **3** | nkhj;j epahag;  ngWkjp | nfhz;L nry;yy;  njhif |
| fk;gdp | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |  |  |  |
| epjpr; nrhj;Jf;fs; |  |  |  |  |  |  |  |  |  |  |
| fhR kw;Wk; fhRf;Fr; rkdhditfs; | **-** | **2,703,031** | **-** | **2,703,031** | **2,703,031** | - | 7,164,139 | - | 7,164,139 | 7,164,139 |
| tq;fpfs; kw;Wk; epjp epWtdq;fSldhd kPjpfs; | **-** | **5,900,872** | **-** | **5,900,872** | **5,399,071** | - | 3,205,140 | - | 3,205,140 | 3,207,440 |
| ngWkjp Fiwg;Gf; fpuaj;jpy; fld;fs; kw;Wk; tUkjpfs; (nkhj;jk;) | **-** | **163,635,284** | **-** | **163,635,284** | **150,655,845** | - | 155,825,013 |  | 155,825,013 | 156,497,746 |
| fld; fUtpfs; - ngWkjp Fiwg;Gf; fpuaj;jpy; | **-** | **6,984,078** | **-** | **6,984,078** | **6,994,206** | - | 4,114,978 | - | 4,114,978 | 4,106,963 |
| Vida epjpr; nrhj;Jf;fs; | **-** | **126,949** | **-** | **126,949** | **126,949** | - | 232,692 | - | 232,692 | 232,692 |
| nkhj;jk; | **-** | **179,350,214** | **-** | **179,350,214** | **165,879,102** | - | 170,541,962 | - | 170,541,962 | 171,208,980 |
|  |  |  |  |  |  |  |  |  |  |  |
| epjpg; nghWg;Gf;fs; |  |  |  |  |  |  |  |  |  |  |
| tq;fpfSf;F nrY.Ntz;bait | **-** | **6,936,408** | **-** | **6,936,408** | **6,439,310** | - | 8,057,554 | - | 8,057,554 | 7,938,185 |
| thbf;ifahsh;fSf;F nr.Nt. | **-** | **102,019,672** | **-** | **102,019,672** | **101,502,931** | - | 106,798,094 | - | 106,798,094 | 106,701,027 |
| toq;f. fld; gpizaq;fs; | **-** | **14,675,439** | **-** | **14,675,439** | **13,825,553** | - | 18,759,201 | - | 18,759,201 | 18,479,260 |
| Vida epjpg;; nghWg;Gf;fs; | **-** | **4,131,671** | **-** | **4,131,671** | **4,131,671** | - | 3,014,117 | - | 3,014,117 | 3,014,117 |
| Fj;jif nghWg;Gf;fs; | **-** | **2,282,213** | **-** | **2,282,213** | **2,286,386** |  | 1,904,947 |  | 1,904,947 | 1,909,098 |
| nkhj;jk; | **-** | **130,045,403** | **-** | **130,045,403** | **128,185,851** | - | 138,533,913 | - | 138,533,913 | 138,041,687 |

| khh;r; 31 ,y; cs;sthwhdJ | **2021** | | | | | **2020** | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | kl;lk; **1** | kl;lk; **2** | kl;lk; **3** | nkhj;j epahag;  ngWkjp | nfhz;L nry;yy;  njhif | kl;lk; **1** | kl;lk; **2** | kl;lk; **3** | nkhj;j epahag;  ngWkjp | nfhz;L nry;yy;  njhif |
| FOkk; | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |  |  |  |
| epjpr; nrhj;Jf;fs; |  |  |  |  |  |  |  |  |  |  |
| fhR kw;Wk; fhRf;Fr; rkdhditfs; | **-** | **3,844,694** | **-** | **3,844,694** | **3,844,694** | - | 7,693,032 | - | 7,693,032 | 7,693,032 |
| tq;fpfs; kw;Wk; epjp epWtdq;fSldhd kPjpfs; | **-** | **8,239,912** | **-** | **8,239,912** | **8,231,101** | - | 6,593,797 | - | 6,593,797 | 6,661,407 |
| ngWkjp Fiwg;Gf; fpuaj;jpy; fld;fs; kw;Wk; tUkjpfs; (nkhj;jk;) | **-** | **169,138,423** | **-** | **169,138,423** | **159,224,528** | - | 158,483,419 | - | 158,483,419 | 163,304,880 |
| fhg;GWjp kw;Wk; kPs;fhg;GWjp tUkjpfs; | **-** | **1,024,461** | **-** | **1,024,461** | **1,024,461** | - | 1,194,933 | - | 1,194,933 | 1,194,933 |
| fld; fUtpfs; - ngWkjp Fiwg;Gf; fpuaj;jpy; | **-** | **8,620,175** | **-** | **8,620,175** | **8,593,386** | - | 4,821,454 | - | 4,821,454 | 4,813,439 |
| nkhj;jk; | **-** | **190,867,665** | **-** | **190,867,665** | **180,918,170** | - | 178,786,635 | - | 178,786,635 | 183,667,691 |
|  |  |  |  |  |  |  |  |  |  |  |
| epjpg; nghWg;Gf;fs; |  |  |  |  |  |  |  |  |  |  |
| tq;fpfSf;F nrY.Ntz;bait | **-** | **9,739,721** | **-** | **9,739,721** | **9,003,873** | - | 11,097,415 | - | 11,097,415 | 10,978,046 |
| thbf;ifahsh;fSf;F nr.Nt. | **-** | **104,256,546** | **-** | **104,256,546** | **103,743,716** | - | 106,796,726 | - | 106,796,726 | 107,685,592 |
| toq;f. fld; gpizaq;fs; | **-** | **14,522,493** | **-** | **14,522,493** | **13,684,516** | - | 18,616,227 | - | 18,616,227 | 18,338,039 |
| Vida epjpg;; nghWg;Gf;fs; | **-** | **4,110,795** | **-** | **4,110,795** | **4,110,795** | - | 2,829,708 | - | 2,829,708 | 2,829,708 |
| fhg;GWjp nghWg;Gf;fs; kw;Wk; nr.Nt.kPs;fhg;GWjp | **-** | **5,015,885** | **-** | **5,015,885** | **5,015,885** | - | 5,065,220 | - | 5,065,220 | 5,065,220 |
| Fj;jif nghWg;Gf;fs; |  | **1,609,725** |  | **1,609,725** | **1,614,660** |  | 1,590,805 |  | 1,590,805 | 1,594,245 |
| nkhj;jk; **l** | **-** | **139,255,165** | **-** | **139,255,165** | **137,173,445** | - | 145,996,101 | - | 145,996,101 | 146,490,850 |

epahag; ngWkjpapy; nfhz;L nry;yg;glhj epjpr; nrhj;Jf;fs; kw;Wk; nghWg;Gf;fspd; epahag; ngWkjp

FOkj;jpd; epahag; ngWkjpfis epWTtjw;fhfg; gad;gLj;jg;gLk; ngWkjpaply; El;gq;fs; epahag; ngWkjpapy; nfhz;Lnry;yg;gl;l epjpapay; fUtpfspd; epahag; ngWkjpfis fzpg;gpLtjw;fhf gad;gLj;jg;gl;ltw;Wld; xj;jjhff; fhzg;gl;ld. fzpg;gplg;gl;l epahag; ngWkjpfs; ntspg;gLj;jy; Nehf;fq;fSf;F khj;jpuk; vd;gJld; FOkj;jpd; mwpf;ifaplg;gl;l epjpapay; nraw;jpwdpy; my;yJ epjp epiyikapy; vt;tpjkhd jhf;fj;jpidAk; Vw;gLj;jtpy;iy. FOkj;jpdhy; fzpg;gplg;gl;l epahag; ngWkjpfs; epjpapay; fUtpapd; jPh;g;gdtpy; my;yJ Kjph;tpy; ngwg;gLk; / nrYj;jg;gLk; nka;ahd njhifapypUe;J tpj;jpahrkhapUf;fyhk;. rpy tifahd epjpapay; fUtpfs; th;j;jfk; nra;ag;glhjjdhy; epahag; ngWkjpfis fzpg;gPL nra;tjpy; Xh; fzprkhdsT kl;lj;jpyhd Kfhikj;Jtj;jpd; jPh;T cs;slq;fpAs;sJ.

epjpf; $w;Wf;fspy; epahag; ngWkjpapy; Vw;fdNt gjpTnra;ag;glhj epjpapay; fUtpfSf;fhd epahag; ngWkjpfis jPh;khdpg;gjw;F gad;gLj;jg;gl;l Kiwikfs; kw;Wk; mDkhdq;fis gpd;tUtd tpsf;Ffpd;wd:

tq;fpfs; kw;Wk; epjp epWtdq;fSldhd kPjpfs;

Xh; FWq;fhy Kjph;tpid (%d;W khjq;fSf;Ff; FiwthdJ) nfhz;l epjpr; nrhj;Jf;fs; kw;Wk; epjpg; nghWg;Gf;fsJ nfhz;L nry;yy; njhiffs; mtw;wpd; epahag; ngWkjpf;F Vwj;jho rkkhf ,Uf;Fk; vd;W mDkhdpf;fg;gLfpd;wJ. ,e;j mDkhdkhdJ Nfs;tp itg;Gfs;> kw;Wk; Xh; Fwpg;gpl;l Kjph;tpidf; nfhz;l Nrkpg;G fzf;FfSf;Fk; gpuNahfpf;fg;gLfpd;wJ. %d;W khjq;fSf;Fk; mjpfkhd Kjph;tpidf; nfhz;l tq;fpfs; kw;Wk; epjp epWtdq;fSldhd kjpg;gplg;gl;l epahag; ngWkjp kPjpfs; ngwg;gLtjw;F vjph;ghh;f;fg;gLk; vjph;fhy fhRg; gha;r;ry;fsJ foptpwf;fk; nra;ag;gl;l njhifapid gpujpepjpj;Jtk; nra;fpd;wJ.

fld;fs; kw;Wk; tUkjpfs;

xU tUlj;jpw;Fk; Fiwthd Kjph;tpidf; nfhz;l thbf;ifahsh;fSf;fhd fld;fs; kw;Wk; Kw;gzq;fspd; epahag; ngWkjpahdJ nghJthf Vwj;jho mtw;wpd; nfhz;L nry;yy; njhiff;F rkdhff; fhzg;gLtJld;> fld; tphpnty;iyfspyhd VNjDk; Fwpg;gplj;jf;f mirTfSf;F fl;Lg;gl;ljhFk;. xU tUlj;jpw;Fk; Nkyhd Kjph;tpidf; nfhz;l fld;fs; kw;Wk; Kw;gzq;fspd; kjp;g;gplg;gl;l epahag; ngWkjpahdJ ngWtjw;F vjph;ghh;f;fg;gLk; vjph;fhy fhRg; gha;r;ry;fspd; foptpwf;fk; nra;ag;gl;l njhifapid gpupjpepjpj;Jtk; nra;fpd;wJ. vjph;ghh;f;fg;gLk; fhRg; gha;r;ry;fs; epahag; ngWkjpapid jPh;khdpg;gjw;fhf eilKiw re;ij tPjq;fspy; foptpwf;fk; nra;ag;gLfpd;wd.

fld; fUtp - ngWkjp Fiwg;Gf; fpuak;

ngWkjp Fiwg;Gf; fpuaj;jpy; fhzg;gLk; fld; fUtpfs; mwpf;ifaplg;gLk; jpfjpapYs;s jpiwNrhp cz;bay;fs; kw;Wk; jpiwNrhp Kwpfspd; re;ij tpiyapid gpujpepjpj;Jtk; nra;fpd;wd. xt;nthU mwpf;ifaplg;gLk; jpfjpapYk; re;ij tpiyahdJ ,yq;if kj;jpa tq;fpapdhy; gpuRhpf;fg;gLfpd;wd.

thbf;ifahsh;fSf;F nrYj;jNtz;bait

Kjph;Tf; fhyk; ,y;yhj itg;Gf;fspd; (Nrkpg;G itg;Gf;fs;) kjpg;gplg;gl;l epahag; ngWkjpahdJ Nfl;Fk;NghJ nrYj;jNtz;ba njhifahFk;. re;ij tpiyfs; Fwpg;gplg;glhj epiyahd tl;bapidf; nfhz;l itg;Gf;fsJ kjpg;gplg;gl;l epahag; ngWkjpahdJ xj;j ,lh;Neh;if kw;Wk; kpQ;rpAs;s Kjph;Tf;fhyj;ijf; nfhz;Ls;s fld;fSf;fhd jw;Nghija re;ij tPjq;fis gad;gLj;jp fhRg; gha;r;ryhdJ foptpwf;fk; nra;ag;gLfpd;wJ.

tq;fpfSf;F nrYj;jNtz;bait kw;Wk; toq;fg;gl;l fld; gpizaq;fs;

re;ij mirTfis gpujpgypf;Fk khw;wkilAk; tPjkhdJ Xh; epahakhd mstPlhFk;. vdNt> khw;wkilAk; tl;bapidf; nfhz;l fUtpfspd; nfhz;L nry;yy; ngwkjpahdJ epahag; ngWkjpapid gpujpepjpj;Jtk; nra;fpd;wJ.

xU tUlj;jpw;Fk; Fiwthd Kjph;tpidf; nfhz;l epiyahd tPjj;jpidAila fld; ngWiffspd; epahag; ngWkjpahdJ nghJthf Vwj;jho mjd; nfhz;L nry;yy; ngWkjpf;F rkdhdjhFk; vd;gJld; ,J fld; tphpnty;iyfspyhd VNjDk; Fwpg;gplj;jf;f mirTfSf;F fl;Lg;gl;ljhFk;. xU tUlj;jpw;Fk; Nkyhd Kjph;tpidAila fld; ngWiffsJ kjpg;gplg;gl;l epahag; ngWkjpahdJ nrYj;Jtjw;F vjph;ghh;f;Fk; vjph;fhy fhRg; gha;r;ry;fspd; foptpwf;fk; nra;ag;gl;l njhifapid gpujpepjpj;Jtk; nra;fpd;wJ. vjph;ghh;f;fg;gLk; fhRg; gha;r;ry;fs; epahag; ngWkjpapid jPh;khdpg;gjw;fhf eilKiw re;ij tPjq;fspy; foptpwf;fk; nra;ag;gLfpd;wd.

Fj;jif nghWg;Gf;fs;

Fj;jif nghWg;gpd; kjpg;gplg;gl;l epahag; ngWkjpahdJ vjph;fhyj;jpy; ngWtjw;F vjph;ghh;f;Fk Fj;jif nfhLg;gdtpd; foptpwf;fk; nra;ag;gl;l njhifapid gpujpepjpj;Jtk; nra;fpd;wJ. vjph;ghh;f;fg;gLk; fhRg; gha;r;ry;fs; mwpf;ifaplg;gLk; jpfjpapy; fhzg;gLk;   
Ez;khw;w fld;ngWif tPjj;jpid gad;gLj;jp foptpwf;fk; nra;ag;gLfpd;wJ.

**22.** fhR kw;Wk; fhRf;Fr; rkdhditfs;

fzf;fPl;Lf;nfhs;if

fhRk; fhRf;Fr; rkdhditfSk;> ifapYs;s fhR> tq;fpfSldhd itg;Gfs;> miog;G kw;Wk; FWq;fhy mwptpj;jYldhd fld;fs; vd;gtw;iw cs;slf;FtJld; Kf;fpakw;w khw;wq;fspd; ,lh;Neh;iff;F cl;gl;ljhFk; kw;Wk; ,it FOkj;jpd; FWq;fhy flg;ghLfis Kfhikg;gLj;Jtjw;F gad;gLj;jg;gLfpd;wJ. ,it epjpf; $w;Wf;fspy; mtw;wpd; epahag; ngWkjpapy; my;yJ nkhj;j ngWkjpfspy; nfhz;L tug;gLfpd;wd. FOkj;jpdhy; gad;gLj;Jtjw;F fpilf;fg;ngwhj fhR kw;Wk; fhRf;Fr; rkdhditfs; VJk; FOkf; fk;gdpfspdhy; itj;jpUf;fg;gltpy;iy.

fhR kw;Wk; fhRf; rkdhditfs; epjp epiyikf; $w;wpy; ngWkjp Fiwg;Gf; fpuaj;jpy; nfhz;Lnry;yg;gLfpd;wd.

kWjiy kPs;nfhs;tdT cld;gbf;ifapd; fPo; nfhs;tdT nra;ag;gl;l gpizaq;fs;

xU Fwpg;gpl;l vjph;fhyj; jpfjpapy; Xh; kPs;tpw;gid cld;gbf;ifapd; fPo; nfhs;tdT nra;ag;gl;l gpizaq;fs; epjp epiyikf; $w;wpy; mq;fPfhpf;fg;gLfpd;wd. ml;^W tl;b cs;slq;fyhf nrYj;jg;gl;l kWgad; njhifahdJ epjp epiyikf; $w;wpy; ‘fhRk; fhRf;Fr; rkdhditfspDs;’ gjpT nra;ag;gl;lJld; ,J nfhLf;fy; thq;fypd; nghUshjhu rhuhk;rj;jpid FOkj;jpd; Xh; fld; toq;fyhf gpujpgypf;fpd;wJ. nfhs;tdT kw;Wk; kPs;tpw;gid tpiyfSf;fpilNaahd tpj;jpahrk; 'tl;b tUkhdkhf' gjpTnra;ag;gLtJld; tp.t.tP. ,id gad;gLj;jp cld;gbf;ifapd; tho;ehs; fhyg;gFjpapy; ml;^W nra;ag;gLfpd;wJ.

|  |  |  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- | --- | --- |
| khh;r; 31 ,y; cs;sthwhdJ |  |  | **2021** | **2020** | **2021** | **2020** |
|  | Fwpg;G | gf;fk;  ,y. | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| ifapYs;s fhR |  |  | **922,568** | 656,002 | **939,766** | 669,272 |
| tq;fpfSldhd eilKiwf; fzf;F | 22.1 | 213 | **1,573,040** | 1,172,669 | **1,788,506** | 1,675,364 |
| tq;fpfSldhd Nrkpg;Gf; fzf;F |  |  | **207,403** | 206,434 | **338,985** | 214,422 |
| ntspehl;L ehzaj;jpy; Nrkpg;G itg;G |  |  | **20** | 19 | **20** | 19 |
| kWjiy kPs;nfhLg;gdT cld;gbf;ifapd; fPohd gpizaq;fs; |  |  | **-** | 5,129,015 | **777,417** | 5,133,955 |
| nkhj;jk; |  |  | **2,703,031** | 7,164,139 | **3,844,694** | 7,693,032 |
|  |  |  |  |  |  |  |
| epahag; ngWkjp |  |  | **2,703,031** | 7,164,139 | **3,844,694** | 7,693,032 |

22.1 tq;fpfSldhd kPjp

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
| khh;r; 31 ,y; cs;sthwhdJ | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| cs;@h; tq;fpfs; | **1,573,040** | 1,172,669 | **1,788,506** | 1,675,364 |
| nkhj;jk; | **1,573,040** | 1,172,669 | **1,788,506** | 1,675,364 |

**23.** tq;fpfs; kw;Wk; epjp epWtdq;fSldhd kPjpfs;

fzf;fPl;Lf;nfhs;if

tq;fpfs; kw;Wk; epjpapay; epWtdq;fSldh kPjpfs; epiyahd itg;Gf;fs; kw;Wk; ntspehl;L ehzaj;jpyhd itg;Gf;fis cs;slf;Ffpd;wd. tq;fpfs; kw;Wk; epjpapay; epWtdq;fSldhd kPjpfs; epjp epiyikf; $w;wpy; ngWkjp Fiwg;Gf; fpuaj;jpy; nfhz;L nry;yg;gLfpd;wd.

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
| khh;r; 31 ,y; cs;sthwhdJ | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| epiyahd itg;Gf;fs; |  |  |  |  |
| cs;ehl;L ehzak; | **5,399,071** | 3,207,440 | **8,230,653** | 6,644,819 |
| ntspehl;L ehzak; | **-** | - | **448** | 16,588 |
| nkhj;jk; | **5,399,071** | 3,207,440 | **8,231,101** | 6,661,407 |
|  |  |  |  |  |
| epahag; ngWkjp | **5,900,872** | 3,205,140 | **8,239,912** | 6,593,797 |

**24.** epjpr; nrhj;Jf;fs; - ,yhgk; my;yJ el;lj;jpDhlhf epahag; ngWkjpapy;

fzf;fPl;Lf;nfhs;if

FOkkhdJ epjpr; nrhj;Jf;fis mit th;j;jf eltbf;iffspDhlhf gpujhdkhf FWq;fhy ,yhgk; <l;Ltjw;fhf nfhs;tdT nra;ag;gLk;NghJ ,yhgk; my;yJ el;lj;jpDhlhf mq;fPfhpf;fg;gl;l epjpr; nrhj;Jf;fshf (,eepng) tifg;gLj;Jfpd;wJ. ,eepng vd;gd epahag; ngWkjpapy; mstplg;gl;L gjpTnra;ag;gLtJld; epahag; ngWkjpapyhd VNjDk; khw;wq;fs; ,yhgk; my;yJ el;lf; $w;wpy; epjpr; nrhj;Jf;fspyhd Njwpa ,yhgq;fs; / (el;lq;fshf) mq;fPfhpf;fg;gLfpd;wd.

SLFRS 9 , epjpapay; fUtpfs; nrhj;Jf;fis Kfhikg;gLj;Jtjw;fhd epWtdj;jpd; tzpf khjphp kw;Wk; fUtpfspd; xg;ge;j fhRg; gha;r;ry; gz;Gfs; Mfpatw;wpd; gpizg;gpd; mbg;gilapy; epjpepay; fUtpfs; tifg;gLj;jg;gly; Ntz;Lk; vd Ntz;Lfpd;wJ. ,eepng FWq;fhy ,yhgk; <l;Ltjw;fhf nfhs;tdT nra;ag;gl;l tpiy$wg;gl;l chpj;Jt gpizaq;fis cs;slf;FtJld; ,it nfhOk;G gq;Fg; ghpth;j;jidapdhy; gpuRhpf;fg;gLk; re;ij tpiyfis gad;gLj;jp epahag; ngWkjpapy; gjpTnra;ag;gLfpd;wd.

NkYk;> SLFRS 9 ,d; gpufhuk;> ,yhgk; my;yJ el;lj;jpDhlhf mq;fPfhpf;fg;gl;l epjpr; nrhj;Jf;fs; Vtptepng kw;Wk; ngWkjp Fiwg;Gf; fpuaj;jpd; fPo; tifg;gLj;jg;gl;lit jtph;e;j midj;J epjpr; nrhj;Jf;fisAk; cs;slf;Ffpd;wJ.

gq;fpyhg tUkhdk; my;yJ nrytpdkhdJ xg;ge;jj;jpd; epajpfspd; gpufhuk; "Njwpa th;j;jf tUkhdj;jpy;" gjpT nra;ag;gLfpd;wd my;yJ nfhLg;gdtpid ngWtjw;fhd chpik epiyehl;lg;gl;lNghjhFk;.

FOkkhdJ mjd; ,eepng Njf;fj;jpid vjph;tUk; rkPg fhyq;fspy; mtw;iw tpw;gid nra;tjw;fhd Nehf;fk; ,d;dKk; nghUj;jkhdjh vd;w jPh;khdpg;gjw;fhf kjpg;gPL nra;fpd;wJ. FOkkhdJ ,e;j epjpr; nrhj;Jf;fis nrayw;w re;ijfspd; fhuzkhf tpw;gid nra;a Kbahtpl;lhy; kw;Wk; mtw;iw vjph;tUk; vjph;fhyq;fspy; tpw;gid nra;tjw;fhd Kfhikj;Jtj;jpd; Nehf;fk; Fwpg;gplj;jf;fsT khw;wkile;jpUe;jhy;> FOkkhdJ ,e;j epjpr; nrhj;Jf;fis kPs;tifg;gLj;Jtjw;F njhpT nra;ayhk;.

|  |  |  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- | --- | --- |
| khh;r; 31 ,y; cs;sthwhdJ |  |  | **2021** | **2020** | **2021** | **2020** |
|  | Fwpg;G | gf;fk;  ,y. | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| tpiy$wg;gl;l chpj;Jtg; gpizaq;fs; | 24.1/24.2 | 214/216 | **9,768** | 13,547 | **24,753** | 27,134 |
| ek;gpf;if myFg; nghWg;ghl;rpapyhd KjyPL | 24.3 | 216 | **100,019** | 1,018,172 | **1,257,000** | 1,171,458 |
| nkhj;jk; |  |  | **109,787** | 1,031,719 | **1,281,753** | 1,198,592 |
|  |  |  |  |  |  |  |
| epahag; ngWkjp |  |  | **109,787** | 1,031,719 | **1,281,753** | 1,198,592 |

**24.1** tpiy$wg;gl;l chpj;Jtg; gpizaq;fs;

| khh;r; 31 ,y; cs;sthwhdJ | **2021** | | | **2020** | | |
| --- | --- | --- | --- | --- | --- | --- |
|  | gq;Ffspd;  vz;zpf;if | nkhj;j  fpuak; | re;ijg;  ngWkjp | gq;Ffspd;  vz;zpf;if | nkhj;j  fpuak; | nkhj;j  fpuak; |
| fk;gdp |  | &**. '000** | &**. '000** |  | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| tq;fp> epjp kw;Wk; fhg;GWjp |  |  |  |  |  |  |
| nfhkh;~y; Ngq;f; xt; rpNyhd; gpvy;rp - thf;Fhpikaw;wit | **-** | **-** | **-** | 114,885 | 9,877 | 6,721 |
| nryhd; Ngq;f; gpvy;rp - thf;FhpikAs;sit | **-** | **-** | **-** | 109,406 | 7,449 | 3,665 |
| nryhd; Ngq;f; gpvy;rp -thf;Fhpikaw;wit | **-** | **-** | **-** | 143,028 | 4,403 | 3,161 |
| Jiznkhj;jk; |  | **-** | **-** |  | 21,729 | 13,547 |
|  |  |  |  |  |  |  |
| gd;Kfg;gLj;jg;gl;l chpj;Jilikfs; |  |  |  |  |  |  |
| N[hd; fPy;]; N`hy;bq;]; gpvy;rp | **65,780** | **10,310** | **9,768** | - | - | - |
| Jiznkhj;jk; |  | **10,310** | **9,768** |  | - | - |
|  |  |  |  |  |  |  |
| nkhj;jk; |  | **10,310** | **9,768** |  | 21,729 | 13,547 |
| re;ij kjpg;Gf;F khw;wg;gl;l ,yhgq;fs;/ (el;lq;fs;) |  | **(542)** |  |  | (8,182) |  |
| chpj;Jtg; gpizaq;fspd; re;ijtpiy |  | **9,768** |  |  | 13,547 |  |

| khh;r; 31 ,y; cs;sthwhdJ | **2021** | | | **2020** | | |
| --- | --- | --- | --- | --- | --- | --- |
|  | gq;Ffspd;  vz;zpf;if | nkhj;j  fpuak; | re;ijg;  ngWkjp | gq;Ffspd;  vz;zpf;if | nkhj;j  fpuak; | re;ijg;  ngWkjp |
| FOkk; |  | &**. '000** | &**. '000** |  | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| ,yq;ifapy; gl;bayplg;gl;;l gq;Ffs; |  |  |  |  |  |  |
| tq;fp> epjp kw;Wk; fhg;GWjp |  |  |  |  |  |  |
| nfhkh;~t; Ngq;f; xt; rpNyhd; gpvy;rp -thf;FhpikAs;sit | **-** | **-** | **-** | 120,000 | 12,083 | 7,212 |
| nfhkh;~t; Ngq;f; xt; rpNyhd; gpvy;rp -thf;Fhpikaw;wit | **-** | **-** | **-** | 114,885 | 9,877 | 6,721 |
| nryhd; Ngq;f; gpvy;rp - thf;FhpikAs;sit | **-** | **-** | **-** | 109,406 | 7,449 | 3,665 |
| nryhd; Ngq;f; gpvy;rp - thf;Fhpikaw;wit | **-** | **-** | **-** | 143,028 | 4,403 | 3,161 |
| Jiznkhj;jk; |  | **-** | **-** |  | 33,812 | 20,759 |
|  |  |  |  |  |  |  |
| ghdk;> czT kw;Wk; Gifapiy |  |  |  |  |  |  |
| rpNyhd; LNgf;Nfh fk;gdp gpvy;rp | **-** | **-** | **-** | 5,000 | 5,400 | 5,000 |
| Jiznkhj;jk; |  | **-** | **-** |  | 5,400 | 5,000 |
|  |  |  |  |  |  |  |
| gd;Kfg;gLj;jg;gl;l chpj;Jilikfs; |  |  |  |  |  |  |
| N[hd; fPy;]; N`hy;bq;]; gpvy;rp | **65,780** | **10,310** | **9,768** | - | - | - |
| Jiznkhj;jk; |  | **10,310** | **9,768** |  | - | - |
|  |  |  |  |  |  |  |
| cw;gj;jp |  |  |  |  |  |  |
| gpukhy; fpsh]; rpNyhd; gpvy;rp | **1,350,000** | **14,985** | **14,985** | - | - | - |
| Jiznkhj;jk; |  | **14,985** | **14,985** |  | - | - |
|  |  |  |  |  |  |  |
| gq;fshNj~py; gl;bayplg;gl;l gq;Ffs; |  |  |  |  |  |  |
| kUe;J> caphp njhopy;El;gk; kw;Wk; caph; mwptpay; |  |  |  |  |  |  |
| ,e;Njh-gq;f;sh ghh;krpA+l;bfy;]; | **-** | **-** | **-** | 3,530 | 65 | 151 |
| rpy;th ghh;krpA+l;bfy;]; | **-** | **-** | **-** | 9,653 | 204 | 399 |
| rpy;Nfh ghh;krpA+l;bfy;]; | **-** | **-** | **-** | 8,022 | 162 | 399 |
| Jiznkhj;jk; |  | **-** | **-** |  | 431 | 949 |
|  |  |  |  |  |  |  |
| gd;Kfg;gLj;jg;gl;l chpj;Jilikfs; |  |  |  |  |  |  |
| VFS l;nul; ypkpl;ll; | **-** | **-** | **-** | 8,515 | 156 | 426 |
| Jiznkhj;jk; |  | **-** | **-** |  | 156 | 426 |
|  |  |  |  |  |  |  |
| nkhj;jk; |  | **25,295** | **24,753** |  | 39,799 | 27,134 |
| re;ij kjpg;gpw;F khw;wg;gl;l ,yhgq;fs; / (el;llq;fs;) |  | **(542)** |  |  | (12,665) |  |
| chpj;Jtg; gpizaq;fspd; re;ijg; ngWkjp |  | **24,753** |  |  | 27,134 |  |

**24.2** chpj;Jtg; gpizaq;fspd; njhopy; **/** Jiw njhFg;G - fk;gdp kw;Wk; FOkk;

| khh;r; 31 ,y; cs;sthwhdJ | **2021** | | | **2020** | | |
| --- | --- | --- | --- | --- | --- | --- |
|  | nkhj;j  fpuak; | re;ijg;  ngWkjp |  | nkhj;j  fpuak; | re;ijg;  ngWkjp |  |
| njhopy; / Jiw | &**. '000** | &**. '000** | **%** | &**. '000** | &**. '000** | **%** |
|  |  |  |  |  |  |  |
| fk;gdp |  |  |  |  |  |  |
| tq;fp. epjp kw;Wk; fhg;GWjp | **-** | **-** | **-** | 21,729 | 13,547 | 100.00% |
| gd;Kfg;gLj;jg;gl;l chpj;Jilikfs; | **10,310** | **9,768** | **100.00%** | - | - | - |
| nkhj;jk; | **10,310** | **9,768** | **100.00%** | 21,729 | 13,547 | 100.00% |
| re;ij kjpg;Gf;F khw;wg;gl;l ,yhgq;fs;/ (el;lq;fs;) | **(542)** |  |  | (8,182) |  |  |
| chpj;Jtg; gpizaq;fspd; re;ijtpiy | **9,768** |  |  | 13,547 |  |  |
|  |  |  |  |  |  |  |
| FOkk; |  |  |  |  |  |  |
| tq;fp. epjp kw;Wk; fhg;GWjp | **-** | **-** | **-** | 33,812 | 20,759 | 76.51% |
| ghdk;> czT kw;Wk; Gifapiy | **-** | **-** | **-** | 5,400 | 5,000 | 18.43% |
| kUe;J> caphp njhopy;El;gk; kw;Wk; caph; mwptpay; | **-** | **-** | **-** | 431 | 949 | 3.50% |
| gd;Kfg;gLj;jg;gl;l chpj;Jilikfs; | **10,310** | **9,768** | **39.46%** | 156 | 426 | 1.57% |
| cw;gj;jp | **14,985** | **14,985** | **60.54%** | - | - | - |
| nkhj;jk; | **25,295** | **24,753** | **100.00%** | 39,799 | 27,134 | 100.00% |
| re;ij kjpg;Gf;F khw;wg;gl;l ,yhgq;fs;/ (el;lq;fs;) | **(542)** |  |  | (12,665) |  |  |
| chpj;Jtg; gpizaq;fspd; re;ijtpiy | **24,753** |  |  | 27,134 |  |  |

epjpr; nrhj;Jf;fspd; gFg;gha;T - ,eepng- chpj;JtkhdJ gf;fk; 303 ,y; fhzg;gLk; Fwpg;G 59.4.3 ,y; toq;fg;gl;Ls;sJ.

**24.3** ek;gpf;if myFg; nghWg;ghl;rpfspyhd KjyPL

|  | fk;gdp | | | FOkk; | | |
| --- | --- | --- | --- | --- | --- | --- |
| khh;r; 31 ,y; cs;sthwhdJ | **2021** | **2021** | **2020** | **2021** | **2021** | **2020** |
|  | myFfsJ  vz;zpf;if | &**. '000** | &**. '000** | myFfsJ  vz;zpf;if | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| NDB nty;j; kzp khh;f;fl; g;s]; td;l; | **-** | **-** | 760,585 | **16,281,952** | **387,382** | 760,585 |
| fhh;bad; kzp khh;f;fl; td;l; | **-** | **-** | 257,587 | **-** | **-** | 410,873 |
| CAL ,d;nt];l;kd;l; | **4,976,560** | **100,019** | - | **24,153,997** | **485,447** | - |
| JB thd;Nl[; kzp khh;f;fl; td;l; | **-** | **-** | - | **13,749,775** | **384,171** | - |
| nkhj;jk; |  | **100,019** | 1,018,172 |  | **1,257,000** | 1,171,458 |

**25.** fld;fs; kw;Wk; tUkjpfs; - ngWkjpFiwg;Gf; fpuaj;jpy;

fzf;fPl;Lf;nfhs;if

fld;fs; kw;Wk; tUkjpfshf tifg;gLj;jg;gl;l epjpr; nrhj;Jf;fs;> gpd;tUtd jtph;e;j> Xh; Jbg;ghd re;ijapy; tpiy$wg;glhj epiyahd my;yJ jPh;khdpf;ff;$ba nfhLg;gdTfSldhd %yhjhukw;w epjpr; nrhj;Jf;fis cs;slf;Ffpd;wd:

* FOkk; kw;Wk; fk;gdp cldbahf tpw;gjw;fhd Nehf;ifAilait my;yJ rkPgj;jpa fhyj;jpy; kw;Wk; Muk;g mq;fPfhuj;jpd; gpd;dh; ,yhgk; my;yJ el;lj;jpDhlhf epahag; ngWkjpapy; Fwpg;gplg;gl;lit
* Muk;g mq;fPfhuj;jpd; gpd;dh; FOkk; kw;Wk; fk;gdpapdhy; Vtptepng Mf Fwpg;gplg;gl;lit
* fld; rPh;FiyT fhuzk; jtph;e;j> FOkk; kw;Wk; fk;gdp mtw;wpd; midj;J Muk;g KjyPl;bidAk; fzprkhdsT kpl;f ,ayhjit.

'fld;fs; kw;Wk; tUkjpfs;' tpttP ,id gad;gLj;jp ngWkjpFiwg;Gf; fpuaj;jpy;> tYf;Fd;wYf;fhd js;Sgbfs; fopf;fg;gl;L mstplg;gLfpd;wd. ngWkjp Fiwg;Gf; fpuakhdJ tpttP ,d; Xh; xUq;fpize;j ghfkhAs;s ifafg;gLj;jypyhd VNjDk; fopT my;yJ tl;lk; kw;Wk; fl;lzq;fs; kw;Wk; fpuak; vdgtw;iw fzf;fpnyLj;J fzpg;gPL nra;ag;gLfpd;wJ. ngWkjp Fiwg;ghdJ ,yhgk; my;yJ el;lf; $w;wpy; 'tl;b tUkhdj;jpy;' cs;slf;fg;gl;Ls;sJ. tYf;Fd;wypypUe;J vOk; el;lq;fs; ,yhgk; my;yJ el;lf; $w;wpy; 'fld;fs; kw;Wk; tUkjpfspyhd tYf;Fd;wy; fl;lzq;fs; kw;Wk; Vida el;lq;fs;' ,y; mq;fPfhpf;fg;gLfpd;wd.

Fj;jif

Xh; Vw;ghL Fj;jifah> my;yJ Fj;jifapid cs;slf;fpAs;sjh vd;w jPh;khdkhdJ Vw;ghl;bd; rhuhk;rj;jpd; mbg;gilapy; fhzg;gLtJld;> Vw;ghl;bd; epiwNtw;wyhdJ Xh; Fwpg;gpl;l nrhj;jpd; my;yJ nrhj;Jf;fspd; gad;ghl;by; jq;fpAs;sjh vd Xh; kjpg;gPL Njitg;gLtJld; Vw;ghlhdJ nrhj;jpid gad;gLj;Jjw;fhd chpikapid toq;Ffpd;wjh vd;gjpYk; jq;fpAs;sJ

FOkk; / fk;gdp Xh; Fj;jifahsuhf

FOkk; / fk;gdpf;F Fj;jif cUg;gbfspd; chpj;Jilikapd; tUepfo;thf midj;J ,lh;Neh;iffs; kw;Wk; eyd;fis fzprkhdsT khw;wy; nra;ahj Fj;jiffs; nraw;ghl;L Fj;jiffs; MFk;. nraw;ghl;L Fj;jiff; nfhLg;gdTfs; Fj;jiff; fhyg;gFjpapy; Xh; Neh;Nfhl;L mbg;gilapy; ,yhgk; my;yJ el;lf; $w;wp;y; Xh; nrytpdkhf mq;fPfhpf;fg;gLfpd;wd. tUepfo;thd nrYj;jNtz;ba thlifahdJ mit Ml;gl;l fhyg;gFjpapy; Xh; nrytpdkhf mq;fPfhpf;fg;gLfpd;wJ.

FOkk; / fk;gdp Xh; Fj;jiff;F tpLgtuhf

FOkk; / fk;gdp nrhj;jpd; chpj;Jilikapd; midj;J ,lh;Neh;iffs; kw;Wk; eyd;fis fzprkhdsT khw;wy; nra;ahj Fj;jiffs; nraw;ghl;L Fj;jiffs; vd tifg;gLj;jg;gLfpd;wJ. nraw;ghl;L Fj;jiffis Nguk;NgRtjpy; Ml;gl;l Muk;g Neub nrytpdq;fs; Fj;jifr; nrhj;jpd; nfhz;Lnry;yy; njhifAld; Nrh;f;fg;gl;L Fj;jif fhyg;gFjpapy; thlif tUkhdk; Nghd;w mNj mbg;gilapy; mq;fPfhpf;fg;gLfpd;wJ. tUepfo;T thliffs; mit ciof;fg;gl;l fhyj;jpy; Xh; tUkhdkhf mq;fPfhpf;fg;gLfpd;wJ.

Fj;jif> thliff; nfhs;tdT kw;Wk; ,];yhkpa epjpaspg;GfspypUe;jhd tUkjpfs;

SLFRS 16 ,d; gpufhuk;> Xh; cs;shh;e;j nrhj;jpd; chpj;Jilikapd; tUepfo;thf midj;J ,lh;Neh;iffs; kw;Wk; ntFkjpfis fzprkhdsT khw;wy; nra;Ak; Xh; Fj;jif Xh; epjpapay; Fj;jifahf tifg;gLj;jg;gLk;. Muk;gpf;fg;gLk; jpfjpapy;> FOkkhdJ epjp epiyikf; $w;wpy; epjpapay; Fj;jifapd; fPo; itj;jpUf;fg;gLk; nrhj;jhf mq;fPfhpf;fpd;wJ. mj;Jld; Fj;jifapyhd Njwpa KjyPl;bw;F Xh; rkdhd njhiff;F Fj;jif tUkjpahf fhl;rpg;gLj;Jfpd;wJ. Fj;jifapyhd Njwpa KjyPL Fj;jifapy; cs;shh;e;Js;s tl;b tPjj;jpy; tUkjpahd Fj;jiff; nfhLg;gdTfs; foptpwf;fk; nra;ag;gl;L ngwg;gLfpd;wJ. mjhtJ> Fj;jiff; nfhLg;gdTfspd; epfo;fhyg; ngWkjpapid cs;shh;e;j nrhj;jpd; epahag; ngwkjpf;Fk; kw;Wk; Muk;g Neub fpuaq;fs; Mfpatw;wpw;F rkdhf;Fk; tl;b tPjk; MFk;. ngwNtz;ba epjpapay; tUkhdkhdJ Fj;jiffspd; fhyg;gFjpapy; Fj;jifapyhd Njwpa KjyPLfspy; Xh; epiyahd tpisT tPjj;jpid ngWtjw;fhf 'tl;b tUkhdj;jpy;' mq;fPfhpf;fg;gLfpd;wJ>

‘ehs; 1' gzpahl;nlhFjp fld;fSf;fhd tpj;jpahrk;

re;ij tl;b tPjq;fspYk; ghh;f;f Fiwe;j tl;b tPjj;jpy; midj;J gzpahl;nlhFjp fld;fSk; toq;fg;gLtJld; mit epahag; ngWkjpapy; mq;fPfhpf;fg;gLfpd;wd. epahag; ngWkjpf;Fk; nfhLf;fg;gl;l njhiff;Fk; ,ilNaahd tpj;jpahrkhdJ ‘ehs; 1’ tpj;jpahrk; vd elj;jg;gLtJld; tpisTW tl;b tPjj;jpid (tp.t.tP.) gad;gLj;jp fld; fhyg;gFjpapy; gzpahl;nlhFjp nrytpdkhf ngWkjp Fiwg;G nra;ag;gLfpd;wd. gzpahl;nlhFjp fld;fs; mjd; gpd;dh; ngWkjp Fiwg;Gf; fpuaj;jpy; mstplg;gLfpd;wd. gf;fk; 241 ,y; Fwpg;G 31.1.1 ,id ghh;f;fTk;.

kPs;-Nguk;Ngrg;gl;l fld;fs; kw;Wk; tUkjpfs;

rhj;jpakhdNghJ> gpizaPl;bid ifAilikg; gLj;jhJ FOkk; Æfk;gdp fld;fs; kw;Wk; tUkjpfis kPs;-fl;likg;G nra;tjw;F Kidfpd;wd. ,J nfhLg;gdT Vw;ghLfis ePl;Ljy; kw;Wk; Gjpa fld; epge;jidfSila cld;gbf;iffs; vd;gtw;iw cs;slf;Fk;. epajpfs; kPs; Nguk;Ngrg;gl;ljd; gpd;dh;> VNjDk; tYf;Fd;wyhdJ> Muk;g tp.t.tP. ,id gad;gLj;jp fzpg;gplg;gLtJld;> ,J epajpfs; jpUj;jpaikf;fg;gLtjw;F Kd;dh; kw;Wk; tUkjpfs; jtiz fle;jjhf fUjg;gl;bUj;jyhfhJ. Kfhikj;JtkhdJ midj;J tud;KiwfSk; re;jpf;fg;gLjy; kw;Wk; vjph;fhy nfhLg;gdTfs; ngUk;ghYk; epfof;$Lk; vd;gjid cWjpnra;tjw;fhf njhlh;r;rpahf kPs;Nguk; Ngrg;gl;l fld;fs; kw;Wk; tUkjpfis kPsha;T nra;fpd;wJ. tUkjpfs; njhlh;e;Jk; VNjDk; tud;Kiwfs; re;jpf;fg;gLtjw;F cl;gLjy; kw;Wk; vjph;fhy nfhLg;gdTfs; ngUk;ghYk; ,lk;ngWk; vd;gjw;F cl;gl;ljhFk;. fld;fs; kw;Wk; tUkjpfs; njhlh;e;Jk; Muk;g tp.t.tP. ,id gad;gLj;jp fzpg;gplg;gLk; Xh; jdpahd my;yJ $l;lhd tYf;Fd;wy; kjpg;gPl;bw;F cl;gl;L ngWkjp Fiwg;Gf; fpuaj;jpy; mstplg;gLfpd;wd.

thbf;fhasUf;fhd fld;fs; kw;Wk tUkjpfSf;fhd tYf;Fd;wy; js;Sgbfs;

thbf;fhasUf;fhs fld;fs; kw;Wk; tUkjpfSf;fhd tYf;Fd;wy; js;Sgbfspyhd tpguq;fs; gf;fk; 228 ,y; fhzg;gLk; Fwpg;G 25.7 ,y; ntspg;gLj;jg;gl;Ls;sd.

tYf;Fd;wypd; jpUg;gq;fs;

mLj;JtUk; fhyj;jpy; Xh; tYf;Fd;wy; el;lj;jpd; njhifahdJ tPo;r;rpaile;jhy;> me;j tPo;r;rpahdJ tYf;Fd;wy; mq;fPfhpf;fg;gl;ljd; gpd;dh; ghFghbd;wp Xh; epfo;T ,lk;ngWjYld; njhlh;G gl;bUe;jhy; kpifahdJ mjw;fika tYf;Fd;wy; js;Sgb fzf;fpid Fiwg;gjd; %yk; kPs; vOjg;gLfpd;wJ. kPs; vOJjyhdJ ,yhgk; my;yJ el;lf; fzf;fpy; mq;fpfhpf;fg;gLfpd;wJ.

gjptopf;fg;gl;l fld;fs; kw;Wk; tUkjpfs;

fld;fs; kw;Wk; tUkjpfs; mtw;iw kPl;gjw;fhd vt;tpjkhd ajhh;j;jkhd rhj;jpaKk; fhzg;glhjNtghJ (gFjpastpy; my;yJ KOtJkhf) gjptopf;fg;gLfpd;wd. ,J nghJthf fld;ngw;wth; nfhiffis kPsnrYj;Jtjw;F NghJkhd fhRg;gha;r;ry;fis cUthf;ff;$ba nrhj;Jf;fisNah my;yJ tUkhd tsq;fisNah nfhz;bUf;ftpy;iy vd FOkk; jPh;khdpj;jhy; gjptopf;fg;gLtjw;F fl;Lg;gl;L ,lk;ngWfpd;wJ. vt;thwhapDk;> gjptopf;fg;gl;l epjpr; nrhj;Jf;fs; nrYj;jNtz;ba njhiffis kPl;gjw;fhd fk;gdpapd; nray;KiwfSld; ,zq;Ftjw;fhf tYtspj;jy; eltbf;iffSf;F cl;gLj;jg;glyhk;.

|  |  |  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- | --- | --- |
| khh;r; 31 ,y; cs;sthwhdJ |  |  | **2021** | **2020** | **2021** | **2020** |
|  | Fwpg;G | gf;fk;  ,y. | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| fld;fs; kw;Wk; tUkjpfs; | 25.1.2 | 219 | **150,655,845** | 156,497,746 | **159,224,528** | 163,304,880 |
|  |  |  |  |  |  |  |
| (fop): |  |  |  |  |  |  |
| jdpj;jdpahd tYf;Fd;wy; fl;lzq;fs; | 25.8 | 230 | **1,168,174** | 1,316,237 | **1,168,174** | 1,428,968 |
| $l;lhd tYf;Fd;wy; fl;lzq;fs; | 25.8 | 230 | **8,099,764** | 7,433,998 | **8,714,022** | 7,740,978 |
| Njwpa fld;fs; kw;Wk; tUkjpfs; |  |  | **141,387,907** | 147,747,511 | **149,342,332** | 154,134,934 |
| epahag; ngWkjp |  |  | **163,635,284** | 155,825,013 | **169,138,423** | 158,483,419 |

**25.1** gFg;gha;T

**25.1.1** fl;lk; thhpahd gFg;gha;T

| fk;gdp - 31 khh;r; 2021 ,y; cs;sthwhdJ | fl;lk; **1** | fl;lk; **2** | fl;lk; **3** | nkhj;jk; |
| --- | --- | --- | --- | --- |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| fld;fs; kw;Wk; tUkjpfs; | 91,721,453 | 30,256,132 | 28,678,260 | 150,655,845 |
|  |  |  |  |  |
| (fop): |  |  |  |  |
| jdpj;jdpahd tYf;Fd;wy; fl;lzq;fs; | - | - | 1,168,174 | 1,168,174 |
| $l;lhd tYf;Fd;wy; fl;lzq;fs; | 831,484 | 1,113,374 | 6,154,906 | 8,099,764 |
| Njwpa fld;fs; kw;Wk; tUkjpfs; | 90,889,969 | 29,142,758 | 21,355,180 | 141,387,907 |

| fk;gdp - 31 khh;r; 2020 ,y; cs;sthwhdJ | fl;lk; **1** | fl;lk; **2** | fl;lk; **3** | nkhj;jk; |
| --- | --- | --- | --- | --- |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| fld;fs; kw;Wk; tUkjpfs; | 85,842,549 | 38,427,765 | 32,227,432 | 156,497,746 |
|  |  |  |  |  |
| (fop): |  |  |  |  |
| jdpj;jdpahd tYf;Fd;wy; fl;lzq;fs; | - | - | 1,316,237 | 1,316,237 |
| $l;lhd tYf;Fd;wy; fl;lzq;fs; | 675,172 | 1,183,272 | 5,575,553 | 7,433,997 |
| Njwpa fld;fs; kw;Wk; tUkjpfs; | 85,167,377 | 37,244,493 | 25,335,642 | 147,747,512 |

| Fokk; - 31 khh;r; 2021 ,y; cs;sthwhdJ | fl;lk; **1** | fl;lk; **2** | fl;lk; **3** | nkhj;jk; |
| --- | --- | --- | --- | --- |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| fld;fs; kw;Wk; tUkjpfs; | 92,517,093 | 35,084,515 | 31,622,920 | 159,224,528 |
|  |  |  |  |  |
| (fop): |  |  |  |  |
| jdpj;jdpahd tYf;Fd;wy; fl;lzq;fs; | - | - | 1,168,174 | 1,168,174 |
| $l;lhd tYf;Fd;wy; fl;lzq;fs; | 995,233 | 1,262,265 | 6,456,524 | 8,714,022 |
| Njwpa fld;fs; kw;Wk; tUkjpfs; | 91,521,860 | 33,822,250 | 23,998,222 | 149,342,332 |

| FOkk; - 31 khh;r; 2020 ,y; cs;sthwhdJ | fl;lk; **1** | fl;lk; **2** | fl;lk; **3** | nkhj;jk; |
| --- | --- | --- | --- | --- |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| fld;fs; kw;Wk; tUkjpfs; | 88,207,562 | 41,813,456 | 33,283,862 | 163,304,880 |
|  |  |  |  |  |
| (fop): |  |  |  |  |
| jdpj;jdpahd tYf;Fd;wy; fl;lzq;fs; | - | - | 1,428,968 | 1,428,968 |
| $l;lhd tYf;Fd;wy; fl;lzq;fs; | 749,718 | 1,333,159 | 5,658,101 | 7,740,978 |
| Njwpa fld;fs; kw;Wk; tUkjpfs; | 87,457,844 | 40,480,297 | 26,196,793 | 154,134,934 |

**25.1.2** fUtpthhpahd gFg;gha;T

|  |  |  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- | --- | --- |
| khh;r; 31 ,y; cs;sthwhdJ |  |  | **2021** | **2020** | **2021** | **2020** |
|  | Fwpg;G | gf;fk;  ,y. | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| fUtpthhpahdJ |  |  |  |  |  |  |
| Fj;jif/,[huh tUkjpfs; | 25.5.1/25.6.1 | 223/226 | **78,141,725** | 85,815,366 | **78,131,430** | 85,815,366 |
| thliff;nfhs;stdT/Kug`h tUkjpfs; | 25.5.2/25.6.2 | 224/227 | **224,793** | 336,375 | **3,143,356** | 3,355,778 |
| jtizf; fld; kw;Wk; tUkjpfs; | 25.5.3/25.6.3 | 225/228 | **70,780,167** | 68,728,321 | **75,611,414** | 71,615,697 |
| njhlh;Gila jug;gpdh; tUkjpfs; | 25.2 | 220 | **1,509,160** | 1,617,684 | **-** | - |
| tzpfj; jhs; |  |  | **-** | - | **155,245** | - |
| njhFjpf;fld;fs; | 25.3 | 221 | **-** | - | **2,183,083** | 2,518,039 |
| nkhj;jk; |  |  | **150,655,845** | 156,497,746 | **159,224,528** | 163,304,880 |
| epahag; ngWkjp |  |  | **163,635,284** | 155,825,013 | **169,138,423** | 158,483,419 |

**25.1.3** ehzak; thhpahd gFg;gha;T

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
| khh;r; 31 ,y; cs;sthwhdJ | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| ,yq;if &gh | **150,655,845** | 156,497,746 | **154,452,244** | 160,611,510 |
| gq;fshNj~; lf;fh | **-** | - | **4,772,284** | 2,693,370 |
| nkhj;jk; | **150,655,845** | 156,497,746 | **159,224,528** | 163,304,880 |

**25.1.4** Jiwthhpahd gFg;gha;T

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
| khh;r; 31 ,y; cs;sthwhdJ | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| tptrhak;> fhl;bay; kw;Wk; kPd;gpbj;jy; | **30,661,009** | 30,535,229 | **31,237,276** | 31,148,829 |
| fiy> nghOJNghf;F kw;Wk; Nfspf;if | **1,406,139** | 1,198,406 | **1,406,139** | 1,198,406 |
| fl;Lkhdk; kw;Wk; cl;fl;likg;G mgptpUj;jp | **10,972,649** | 11,861,226 | **9,780,857** | 10,905,103 |
| Efh;T | **7,819,767** | 8,982,853 | **7,819,767** | 9,017,339 |
| fy;tp | **1,888,245** | 1,790,145 | **1,888,245** | 1,790,145 |
| epjpapay; Nritfs; | **7,268,787** | 4,881,761 | **9,848,580** | 7,836,750 |
| Rfhjhu guhkhpg;G> r%f Nritfs; kw;Wk; Jizr; Nritfs; | **12,134,882** | 18,588,699 | **13,531,028** | 20,017,178 |
| jfty; njhopy;El;gk; kw;Wk; njhlh;ghly; | **1,536,108** | 1,419,850 | **1,536,108** | 1,419,850 |
| cw;gj;jp | **9,094,435** | 9,267,973 | **10,625,482** | 11,378,906 |
| njhopy;rhh;> mwptpay; kw;Wk; njhopy;El;g eltbf;iffs; | **10,814,474** | 8,042,772 | **10,814,474** | 8,042,772 |
| Rw;Wyhj;Jiw | **3,666,967** | 4,337,271 | **3,679,932** | 4,352,849 |
| Nghf;Ftuj;J kw;Wk; fsQ;rpak; | **33,506,084** | 35,230,788 | **33,611,307** | 35,265,304 |
| nkhj;j tpw;gid kw;Wk; rpy;yiw th;j;jfk; | **18,498,319** | 18,168,984 | **19,034,510** | 18,606,628 |
| Vidait | **1,387,980** | 2,191,789 | **2,072,495** | 2,324,821 |
| nkhj;jk; | **150,655,845** | 156,497,746 | **156,886,200** | 163,304,880 |

**25.2** njhlh;Gila jug;gpdh; tUkjpfs;

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
| khh;r; 31 ,y; cs;sthwhdJ | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| gPgs;]; yPrpq; gpnuhg;gh;l;b nltyg;kd;l; ypkpl;ll; | **599,301** | 614,680 | **-** | - |
| gPgs;]; yPr;q; tpyPl; nkNd[;kd;l; ypkpl;ll; | **-** | 17,654 | **-** | - |
| gPgs;]; yPrpq; n`t;nyhf; gpnuhg;gh;l;B]; ypkpl;ll; | **830,096** | 809,822 | **-** | - |
| gPgs;]; ikf;Nuh-nfhkh;]; ypkpl;ll; | **2,700** | 112,505 | **-** | - |
| gPgs;]; ,d;#ud;]; gpvy;rp | **49,908** | 35,868 | **-** | - |
| yq;fd; vyhahd;]; itdhd;]; ypkpl;ll; | **27,155** | 27,155 | **-** | - |
| nkhj;jk; | **1,509,160** | 1,617,684 | **-** | - |

**25.3** njhFjpf;fld;fs;

|  |  |  | FOkk; | | | |
| --- | --- | --- | --- | --- | --- | --- |
| khh;r; 31 ,y; cs;sthwhdJ |  |  | **2021** | | **2020** | |
|  | rjtPjk; | Kjph;T  jpfjp | njhFjpf;fld;fspd;  vz;zpf;if | nfhz;Lnry;yy;  ngWkjp | njhFjpf;fld;fspd;  vz;zpf;if | nfhz;Lnry;yy;  ngWkjp |
|  |  |  |  | &**. '000** |  | &**. '000** |
|  |  |  |  |  |  |  |
| rk;gj; Ngq;f; gpvy;rp | 9.90% | 18-Nov-20 | **-** | **-** | 500,000 | 51,802 |
| 12.50% | 20-Mar-23 | **1,000,000** | **100,401** | 1,000,000 | 106,634 |
| 13.90% | 24-Feb-24 | **1,000,000** | **101,152** | 1,000,000 | 101,138 |
| rpagj;j itdhd;]; gpvy;rp | 13.33% | 8-Aug-24 | **1,500,000** | **162,632** | 1,500,000 | 162,626 |
| ne~dy; Nrtpq;]; Ngq;f; | 11.00% | 10-Sep-22 | **1,000,000** | **105,941** | 1,000,000 | 105,970 |
| ne~dy; nltyg;kd;l; Ngq;f; gpvy;rp | 9.40% | 24-Jun-20 | **-** | **-** | 282,800 | 26,057 |
| 13.95% | 30-Mar-24 | **2,000,000** | **200,163** | 2,000,000 | 227,961 |
| bvt;rprp Ngq;f; gpvy;rp | 9.40% | 10-Jun-20 | **-** | **-** | 332,100 | 35,764 |
| 12.75% | 9-Nov-23 | **1,000,000** | **104,925** | 1,000,000 | 104,996 |
| 13.00% | 29-Mar-25 | **844,500** | **84,538** | 844,500 | 95,536 |
| 13.50% | 28-03-2024 | **1,000,000** | **100,143** | 1,000,000 | 113,627 |
| 11.00% | 12-Jun-25 | **1,190,000** | **128,912** | - | - |
| nryhd; Ngq;f; gpvy;rp | 12.85% | 29-Mar-23 | **750,000** | **75,051** | 750,000 | 79,883 |
| MTD Nthf;fh;]; gpvy;rp | 11.75% | 30-Sep-19 | **-** | **-** | 254,784 | 26,954 |
| nfhkh;~y; fpubl; md;l; itdhd;]; gpvy;rp | 10.40% | 10-Dec-20 | **1,000,000** | **26,954** | 1,000,000 | 103,189 |
| rdr nltyg;kd;l; Ngq;f; gpvy;rp | 10.30% | 31-Dec-20 | **-** | **-** | 500,000 | 51,280 |
| nfhkh;~y; Ngq;f; xt; rpNyhd; gpvy;rp | 10.75% | 8-Mar-21 | **-** | **-** | 2,000,000 | 212,104 |
| 12.00% | 27-Oct-21 | **421,900** | **44,316** | 421,900 | 44,345 |
| 12.00% | 22-Jul-23 | **881,700** | **90,106** | 881,700 | 90,135 |
| `l;ld; ne~dy; Ngq;f; gpvy;rp | 11.25% | 28-Mar-21 | **-** | **-** | 2,000,000 | 222,954 |
| 13.00% | 1-Nov-23 | **193,300** | **20,332** | 193,300 | 20,339 |
| 12.30% | 22-Sep-24 | **413,300** | **43,900** | 413,300 | 43,914 |
| Ne~d;]; l;u];l; Ngq;f; gpvy;rp | 12.65% | 8-Nov-21 | **2,000,000** | **209,851** | 2,000,000 | 209,619 |
| 12.80% | 23-Dec-24 | **2,000,000** | **206,568** | 2,000,000 | 206,634 |
| n`a;yP]; gpvy;rp | 12.50% | 31-Jul-23 | **1,000,000** | **101,978** | 1,000,000 | 102,012 |
| vy;Xvy;rp gpvy;rp | 10.25% | 24-Feb-26 | **3,000,000** | **302,819** | - | - |
| Jiznkhj;jk; |  |  |  | **2,210,684** |  | 2,545,473 |
| fop: vjph;ghh;f;Fk; fld; el;lq;fSf;fhd js;Sgb |  |  |  | **(27,601)** |  | (27,434) |
| nkhj;jk; |  |  |  | **2,183,083** |  | 2,518,039 |

vjph;ghh;f;Fk; fld; el;lq;fSf;fhd nkhj;j js;SgbahdJ 12 khjq;fs; vjph;ghh;j;j fld; el;lq;fspypUe;J vOfpd;wJ Vnddpy; ,e;j tFg;gpy; fhzg;gLk; midj;J KjyPLfSk; KjyPl;Lj; juj;jpyhd fUtpfshFk;.

**25.4** tUlj;jpy; nkhj;j fld;fs; kw;Wk; tUkjpfspyhd mirT (**SLFRS 9** ,d; fPohdJ)

nkhj;j fld; kw;Wk; tUkjpfspyhd mirT 2021 - fk;gdp

|  | fl;lk; **1** | fl;lk; **2** | fl;lk; **3** | nkhj;jk; |
| --- | --- | --- | --- | --- |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| 1 Vg;uy; 2020 ,y; cs;sthwhd nkhj;j nfhz;Lnry;Yk; njhif | **85,842,549** | **38,427,765** | **32,227,432** | **156,497,746** |
| cUthf;fg;gl;l my;yJ nfhs;tdT nra;ag;gl;l Gjpa nrhj;Jf;fs; | **45,437,659** | **5,359,775** | **5,802,633** | **56,600,067** |
| mq;fPfhuj;jpypUe;j mfw;wg;gl;l my;yJ kPs;nrYj;jg;gl;l nrhj;Jf;fs; (gjptopg;Gfs; ePq;fyhf) | **(34,540,620)** | **(15,262,704)** | **(12,491,832)** | **(62,295,156)** |
| fl;lk; 2 kw;Wk; 3 f;fhd khw;wy;fs; | **(15,480,507)** | **13,868,554** | **1,611,953** | **-** |
| fl;lk; 1 kw;Wk; 3 f;fhd khw;wy;fs; | **7,993,476** | **(15,696,865)** | **7,703,389** | **-** |
| fl;lk; 1 kw;Wk; 2 f;fhd khw;wy;fs; | **2,468,896** | **3,559,607** | **(6,028,503)** | **-** |
| gjptopf;fg;gl;l njhiffs; | **-** | **-** | **(146,812)** | **(146,812)** |
| 31 khh;r; 2021 ,y; cs;sthwhd nkhj;j nfhz;Lnry;yy; njhif | **91,721,453** | **30,256,132** | **28,678,260** | **150,655,845** |

nkhj;j fld; kw;Wk; tUkjpfspyhd mirT 2020 - fk;gdp

|  | fl;lk; **1** | fl;lk; **2** | fl;lk; **3** | nkhj;jk; |
| --- | --- | --- | --- | --- |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| 1 Vg;uy; 2019 ,y; cs;sthwhd nkhj;j nfhz;Lnry;Yk; njhif | 114,902,936 | 26,640,117 | 15,109,188 | 156,652,241 |
| cUthf;fg;gl;l my;yJ nfhs;tdT nra;ag;gl;l Gjpa nrhj;Jf;fs; | 45,583,126 | 16,938,239 | 7,026,238 | 69,547,603 |
| mq;fPfhuj;jpypUe;j mfw;wg;gl;l my;yJ kPs;nrYj;jg;gl;l nrhj;Jf;fs; (gjptopg;Gfs; ePq;fyhf) | (49,915,849) | (13,501,435) | (6,284,814) | (69,702,098) |
| fl;lk; 2 kw;Wk; 3 f;fhd khw;wy;fs; | (26,572,169) | 16,957,385 | 9,614,784 | - |
| fl;lk; 1 kw;Wk; 3 f;fhd khw;wy;fs; | 1,608,186 | (9,125,199) | 7,517,013 | - |
| fl;lk; 1 kw;Wk; 2 f;fhd khw;wy;fs; | 236,319 | 518,658 | (754,977) | - |
| gjptopf;fg;gl;l njhiffs; | - | - | - | - |
| 31 khh;r; 2020 ,y; cs;sthwhd nkhj;j nfhz;Lnry;yy; njhif | 85,842,549 | 38,427,765 | 32,227,432 | 156,497,746 |

nkhj;j fld; kw;Wk; tUkjpfspyhd mirT 2021 - FOkk;

|  | fl;lk; **1** | fl;lk; **2** | fl;lk; **3** | nkhj;jk; |
| --- | --- | --- | --- | --- |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| 1 Vg;uy; 2020 ,y; cs;sthwhd nkhj;j nfhz;Lnry;Yk; njhif | **88,207,562** | **41,813,456** | **33,283,862** | **163,304,880** |
| cUthf;fg;gl;l my;yJ nfhs;tdT nra;ag;gl;l Gjpa nrhj;Jf;fs; | **52,415,185** | **6,131,991** | **6,371,434** | **64,918,610** |
| mq;fPfhuj;jpypUe;j mfw;wg;gl;l my;yJ kPs;nrYj;jg;gl;l nrhj;Jf;fs; (gjptopg;Gfs; ePq;fyhf) | **(41,520,185)** | **(15,048,355)** | **(12,283,610)** | **(68,852,150)** |
| fl;lk; 2 kw;Wk; 3 f;fhd khw;wy;fs; | **(16,130,403)** | **14,368,752** | **1,761,651** | **-** |
| fl;lk; 1 kw;Wk; 3 f;fhd khw;wy;fs; | **7,366,941** | **(15,816,240)** | **8,449,299** | **-** |
| fl;lk; 1 kw;Wk; 2 f;fhd khw;wy;fs; | **2,177,993** | **3,634,911** | **(5,812,904)** | **-** |
| gjptopf;fg;gl;l njhiffs; | **-** | **-** | **(146,812)** | **(146,812)** |
| 31 khh;r; 2021 ,y; cs;sthwhd nkhj;j nfhz;Lnry;yy; njhif | **92,517,093** | **35,084,515** | **31,622,920** | **159,224,528** |

nkhj;j fld; kw;Wk; tUkjpfspyhd mirT 2020 - FOkk;

|  | fl;lk; **1** | fl;lk; **2** | fl;lk; **3** | nkhj;jk; |
| --- | --- | --- | --- | --- |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| 1 Vg;uy; 2019 ,y; cs;sthwhd nkhj;j nfhz;Lnry;Yk; njhif | 118,132,249 | 28,664,658 | 15,435,958 | 162,232,865 |
| cUthf;fg;gl;l my;yJ nfhs;tdT nra;ag;gl;l Gjpa nrhj;Jf;fs; | 51,127,542 | 19,378,635 | 7,714,983 | 78,221,160 |
| mq;fPfhuj;jpypUe;j mfw;wg;gl;l my;yJ kPs;nrYj;jg;gl;l nrhj;Jf;fs; (gjptopg;Gfs; ePq;fyhf) | (55,248,912) | (14,943,943) | (6,956,290) | (77,149,145) |
| fl;lk; 2 kw;Wk; 3 f;fhd khw;wy;fs; | (27,728,058) | 17,695,031 | 10,033,027 | - |
| fl;lk; 1 kw;Wk; 3 f;fhd khw;wy;fs; | 1,678,142 | (9,522,145) | 7,844,003 | - |
| fl;lk; 1 kw;Wk; 2 f;fhd khw;wy;fs; | 246,599 | 541,220 | (787,819) | - |
| gjptopf;fg;gl;l njhiffs; | - | - | - | - |
| 31 khh;r; 2020 ,y; cs;sthwhd nkhj;j nfhz;Lnry;yy; njhif | 88,207,562 | 41,813,456 | 33,283,862 | 163,304,880 |

**25.5** vQ;rpAs;s xg;ge;j Kjph;T gFg;gha;T - fk;gdp

**25.5.1** Fj;jif**/** ,[huh tUkjpfs;

| khh;r; 31 ,y; cs;sthwhdJ | **2021** | | | | **2020** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | xU tUlj;jpDs; | **1-5**  tUlq;fs; | 5 tUlq;fSf;F  Nky; | nkhj;jk; | xU  tUlj;jpDs; | **1-5**  tUlq;fs; | 5 tUlq;fSf;F  Nky; | nkhj;jk; |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |  |
| tUkjpahd nkhj;j thliffs; | **43,999,315** | **52,294,393** | **53,075** | **96,346,783** | 49,584,958 | 59,717,444 | 19,500 | 109,321,902 |
| fop: <l;lg;ngwhj tUkhdk; | **9,942,866** | **8,256,450** | **3,185** | **18,202,501** | 12,002,025 | 11,498,996 | 1,241 | 23,502,262 |
| tUkjpahd Njwpa thliffs; | **34,056,449** | **44,037,943** | **49,890** | **78,144,282** | 37,582,933 | 48,218,448 | 18,259 | 85,819,640 |
|  |  |  |  |  |  |  |  |  |
| fop: Kw;gzkhf ngwg;gl;l thliffs; |  |  |  | **2,557** |  |  |  | 4,274 |
| tyf;Fd;wy; Vw;ghl;bw;F Kd;duhd Fj;jif/,[huh tUkjpfs; |  |  |  | **78,141,725** |  |  |  | 85,815,366 |
|  |  |  |  |  |  |  |  |  |
| fop: tYf;Fd;wy; el;lq;fSf;fhd js;Sgb |  |  |  |  |  |  |  |  |
| jdpj;jdpahd tYf;Fd;wy; |  |  |  |  |  |  |  |  |
| fl;lk; **1** |  |  |  | **-** |  |  |  | - |
| fl;lk; **2** |  |  |  | **-** |  |  |  | - |
| fl;lk; **3** |  |  |  | **-** |  |  |  | 61,413 |
| nkhj;j jdpj;jdpahd tYf;Fd;wy; |  |  |  | **-** |  |  |  | 61,413 |
|  |  |  |  |  |  |  |  |  |
| $l;lhd tYf;Fd;wy; |  |  |  |  |  |  |  |  |
| fl;lk; **1** |  |  |  | **407,512** |  |  |  | 324,980 |
| fl;lk; **2** |  |  |  | **646,288** |  |  |  | 632,661 |
| fl;lk; **3** |  |  |  | **2,164,642** |  |  |  | 2,394,313 |
| nkhj;j $l;lhd tYf;Fd;wy; |  |  |  | **3,218,442** |  |  |  | 3,351,954 |
| tUkjpahd nkhj;j Njwpa thliffs; | **34,056,449** | **44,037,943** | **49,890** | **74,923,283** | 37,582,933 | 48,218,448 | 18,259 | 82,401,999 |

**25.5.2** thliff; nfhs;tdT **/** Kug`h tUkjpfs;

| khh;r; 31 ,y; cs;sthwhdJ | **2021** | | | | **2020** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | xU  tUlj;jpDs; | **1-5**  tUlq;fs; | **5** tUlq;fSf;F  Nky; | nkhj;jk; | xU  tUlj;jpDs; | **1-5**  tUlq;fs; | **5** tUlq;fSf;F  Nky; | nkhj;jk; |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |  |
| tUkjpahd nkhj;j thliffs; | **230,888** | **11,686** | **-** | **242,574** | 310,678 | 34,553 | - | 345,231 |
| fop: ciof;fg;glhj tUkhdk; | **17,085** | **522** | **-** | **17,607** | 6,612 | 1,783 | - | 8,395 |
| tUkjpahd Njwpa thliffs; | **213,803** | **11,164** | **-** | **224,967** | 304,066 | 32,770 | - | 336,836 |
|  |  |  |  |  |  |  |  |  |
| fop: Kw;gzkhf ngw;w thliffs; |  |  |  | **174** |  |  |  | 461 |
| tYf;Fd;wy; Vw;ghl;bw;F Kd;duhd thliff; nfhs;tdT/Kug`h tUkjpfs; |  |  |  | **224,793** |  |  |  | 336,375 |
|  |  |  |  |  |  |  |  |  |
| fop: tYf;Fd;wy; el;lq;fSf;fhd js;Sgb |  |  |  |  |  |  |  |  |
| jdpj;jdpahd tYf;Fd;wy; |  |  |  |  |  |  |  |  |
| fl;lk; 1 |  |  |  | **-** |  |  |  | - |
| fl;lk; 2 |  |  |  | **-** |  |  |  | - |
| fl;lk; 3 |  |  |  | **-** |  |  |  | - |
| nkhj;j jdpj;jdpahd tYf;Fd;wy; |  |  |  | **-** |  |  |  | - |
|  |  |  |  |  |  |  |  |  |
| $l;lhd tYf;Fd;wy; |  |  |  |  |  |  |  |  |
| fl;lk; 1 |  |  |  | **137** |  |  |  | 200 |
| fl;lk; 2 |  |  |  | **671** |  |  |  | 1,034 |
| fl;lk; 3 |  |  |  | **182,224** |  |  |  | 123,874 |
| nkhj;j $l;lhd tYf;Fd;wy; |  |  |  | **183,032** |  |  |  | 125,108 |
| tUkjpahd Njwpa thliffspd; nkhj;jk; | **213,803** | **11,164** | **-** | **41,761** | 304,066 | 32,770 | - | 211,267 |

**25.5.3** jtizf; fld; kw;Wk; tUkjpfs;

| khh;r; 31 ,y; cs;sthwhdJ | **2021** | | | | **2020** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | xU  tUlj;jpDs; | **1-5**  tUlq;fs; | **5** tUlq;fSf;F  Nky; | nkhj;jk; | xU  tUlj;jpDs; | **1-5**  tUlq;fs; | **5** tUlq;fSf;F  Nky; | nkhj;jk; |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |  |
| Nkhl;lhh; thfdf; fld;fs; | **12,293,886** | **27,878,428** | **39,835** | **40,212,149** | 13,395,016 | 21,440,497 | - | 34,835,513 |
| FWq;fhy kw;Wk; kj;jpafhy fld;fs; | **6,074,667** | **5,810,178** | **69,797** | **11,954,642** | 6,534,786 | 7,511,149 | 64,677 | 14,110,612 |
| gpizr;nrhj;jw;w mbg;gilapyhd fld; ,Ug;G | **817,416** | **117,173** | **-** | **934,589** | 780,035 | 185,292 | - | 965,327 |
| Ra ,. fhRf; fld; | **1,951,463** | **677,058** | **-** | **2,628,521** | 1,914,075 | 900,925 | - | 2,815,000 |
| tpiuT top fld; | **1,228,751** | **522,933** | **-** | **1,751,684** | 5,190,508 | 824,658 | 181,583 | 6,196,749 |
| th;j;jf Kug`h | **309,166** | **78,721** | **-** | **387,887** | 647,923 | 129,116 | - | 777,039 |
| K~huf;fh | **937,696** | **1,574,502** | **-** | **2,512,198** | 611,187 | 1,008,473 | 1,033 | 1,620,693 |
| tUkjpfSf;fhd epjpaspg;gpypUe;J ngwNtz;baitfs; | **2,611,936** | **-** | **-** | **2,611,936** | 3,142,703 | - | - | 3,142,703 |
| vy;iyf;fld; th;j;jfk; | **4,832,679** | **-** | **-** | **4,832,679** | 2,265,923 | - | - | 2,265,923 |
| gzpahl;nlhFjp fld;fs; | **191,822** | **507,272** | **24,555** | **723,649** | 171,683 | 506,130 | 28,429 | 706,242 |
| ehdhtpjf; fld;fs; | **2,151,099** | **80,820** | **-** | **2,231,919** | 1,295,043 | - | - | 1,295,043 |
| fop: Kw;nfhLg;gdT thliffs; | **(1,686)** | **-** | **-** | **(1,686)** | (2,523) | - | - | (2,523) |
| tYf;fd;wy; Vw;ghl;bw;F Kd;duhd fld; tUkjpfs; | **33,398,895** | **37,247,085** | **134,187** | **70,780,167** | 35,946,359 | 32,506,240 | 275,722 | 68,728,321 |
|  |  |  |  |  |  |  |  |  |
| fop: tYf;Fd;wy; el;lq;fSf;fhd js;Sgb |  |  |  |  |  |  |  |  |
| jdpj;jdpahd tYf;Fd;wy; |  |  |  |  |  |  |  |  |
| fl;lk; 1 |  |  |  | **-** |  |  |  | - |
| fl;lk; 2 |  |  |  | **-** |  |  |  | - |
| fl;lk; 3 |  |  |  | **1,168,174** |  |  |  | 1,254,824 |
| jdpj;jdpahd tYf;Fd;wy; nkhj;jk; |  |  |  | **1,168,174** |  |  |  | 1,254,824 |
|  |  |  |  |  |  |  |  |  |
| $l;lhd tYf;Fd;wy; |  |  |  |  |  |  |  |  |
| fl;lk; 1 |  |  |  | **423,835** |  |  |  | 349,992 |
| fl;lk; 2 |  |  |  | **466,415** |  |  |  | 549,577 |
| fl;lk; 3 |  |  |  | **3,808,040** |  |  |  | 3,057,366 |
| $l;lhd tYf;Fd;wy; nkhj;jk; |  |  |  | **4,698,290** |  |  |  | 3,956,935 |
| Njwpa tUkjpfspd; nkhj;jk; | **33,398,895** | **37,247,085** | **134,187** | **64,913,703** | 35,946,359 | 32,506,240 | 275,722 | 63,516,562 |

**25.6** vQrpAs;s xg;ge;j Kjph;Tfspd; gFg;gha;T - FOkk;

**25.6.1** tUkjpahd Fj;jif **/** ,[huh

fop:

| khh;r; 31 ,y; cs;sthdhwJ | **2021** | | | | **2020** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | xUtUlj;jpDs; | **1-5**  tUlq;fs; | **5** tUlq;fSf;F  Nky; | nkhj;jk; | xU  tUlj;jpDs; | **1-5**  tUlq;fs; | **5** tUlq;fSf;F  Nky; | nkhj;jk; |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |  |
| tUkjpahd nkhj;j thliffs; | **43,996,067** | **52,284,615** | **53,076** | **96,333,758** | 49,584,958 | 59,717,444 | 19,500 | 109,321,902 |
| fop: ciof;fg;glhj tUkhdk; | **9,941,699** | **8,254,887** | **3,185** | **18,199,771** | 12,002,025 | 11,498,996 | 1,241 | 23,502,262 |
| tUkjpahd Njwpa thliffs; | **34,054,368** | **44,029,728** | **49,891** | **78,133,987** | 37,582,933 | 48,218,448 | 18,259 | 85,819,640 |
|  |  |  |  |  |  |  |  |  |
| fop: Kw;gzkhf ngwg;gl;l thliffs; |  |  |  | **2,557** |  |  |  | 4,274 |
| tYf;Fd;wy; Vw;ghLfSf;F Kd;duhd Fj;jif / ,[huh tUkjpfs; |  |  |  | **78,131,430** |  |  |  | 85,815,366 |
|  |  |  |  |  |  |  |  |  |
| fop: tYf;Fd;wy; el;lq;fSf;fhd js;Sgb |  |  |  |  |  |  |  |  |
| jdpj;jdpahd tYf;Fd;wy; |  |  |  |  |  |  |  |  |
| fl;lk; 1 |  |  |  | **-** |  |  |  | - |
| fl;lk; 2 |  |  |  | **-** |  |  |  | - |
| fl;lk; 3 |  |  |  | **-** |  |  |  | 61,413 |
| jdpj;jdpahd tYf;Fd;wy; nkhj;jk; |  |  |  | **-** |  |  |  | 61,413 |
|  |  |  |  |  |  |  |  |  |
| $l;lhd tYf;Fd;wy; |  |  |  |  |  |  |  |  |
| fl;lk; 1 |  |  |  | **407,512** |  |  |  | 324,980 |
| fl;lk; 2 |  |  |  | **646,288** |  |  |  | 632,661 |
| fl;lk; 3 |  |  |  | **2,164,642** |  |  |  | 2,394,313 |
| $l;lhd tYf;Fd;wy; nkhj;jk; |  |  |  | **3,218,442** |  |  |  | 3,351,954 |
| tUkjpahd Njwpa thliffspd; nkhj;jk; | **34,054,368** | **44,029,728** | **49,891** | **74,912,988** | 37,582,933 | 48,218,448 | 18,259 | 82,401,999 |

**25.6.2** tUkjpahd thliff; nfhs;tdT / Kug`h

| khh;r; 31 ,y; cs;sthdhwJ | **2021** | | | | **2020** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | xU  tUlj;jpDs; | **1-5**  tUlq;fs; | **5** tUlq;fSf;F  Nky; | nkhj;jk; | xU  tUlj;jpDs; | **1-5**  tUlq;fs; | **5** tUlq;fSf;F  Nky; | nkhj;jk; |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |  |
| nkhj;j tUkjpahd thliffs; | **2,090,271** | **2,176,206** | **-** | **4,266,477** | 2,244,239 | 2,342,823 | - | 4,587,062 |
| fop: ciof;fg;glhj tUkhdk; | **570,783** | **552,164** | **-** | **1,122,947** | 636,855 | 593,968 | - | 1,230,823 |
| tUkjpahd Njwpa thliffs; | **1,519,488** | **1,624,042** | **-** | **3,143,530** | 1,607,384 | 1,748,855 | - | 3,356,239 |
|  |  |  |  |  |  |  |  |  |
| fop: Kw;gzkhf ngw;w thliffs; |  |  |  | **174** |  |  |  | 461 |
| tYf;Fd;wy; Vw;ghl;Lf;F Kd;duhd thliff; nfhs;tdT / Kug`h tUkjpfs; |  |  |  | **3,143,356** |  |  |  | 3,355,778 |
|  |  |  |  |  |  |  |  |  |
| fop: tYf;Fd;wy; el;lq;fSf;fhd js;Sgb |  |  |  |  |  |  |  |  |
| jdpj;jdpahd tYf;Fd;wy; |  |  |  |  |  |  |  |  |
| fl;lk; 1 |  |  |  | **-** |  |  |  | - |
| fl;lk; 2 |  |  |  | **-** |  |  |  | - |
| fl;lk; 3 |  |  |  | **-** |  |  |  | 33,824 |
| jdpj;jdpahd tYf;Fd;wy; nkhj;jk; |  |  |  | **-** |  |  |  | 33,824 |
|  |  |  |  |  |  |  |  |  |
| $l;lhd tYf;Fd;wy; |  |  |  |  |  |  |  |  |
| fl;lk; 1 |  |  |  | **91,775** |  |  |  | 45,524 |
| fl;lk; 2 |  |  |  | **99,142** |  |  |  | 126,381 |
| fl;lk; 3 |  |  |  | **396,782** |  |  |  | 203,824 |
| $l;lhd tYf;Fd;wy; nkhj;jk; |  |  |  | **587,699** |  |  |  | 375,729 |
| tUkjpahd Njwpa thliffspd; nkhj;jk; | **1,519,488** | **1,624,042** | **-** | **2,555,657** | 1,607,384 | 1,748,855 | - | 2,946,225 |

**25.6.3** jtizf; fld; kw;Wk; tUkjpfs;

| khh;r; 31 ,y; cs;sthwhdJ | **2021** | | | | **2020** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | xU  tUlj;jpDs; | **1-5**  tUlq;fs; | **5** tUlq;fSf;F  Nky; | nkhj;jk; | xU  tUlj;jpDs; | **1-5**  tUlq;fs; | **5** tUlq;fSf;F  Nky; | nkhj;jk; |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |  |
| Nkhl;lhh; thfds; fld;fs; | **12,293,886** | **27,878,428** | **39,835** | **40,212,149** | 13,395,016 | 21,440,497 | - | 34,835,513 |
| FWq;fhy kw;Wk; kj;jpafhy fld;fs; | **8,700,465** | **8,015,627** | **69,797** | **16,785,889** | 9,422,162 | 7,511,149 | 64,677 | 16,997,988 |
| gpizr;nrhj;jw;w mbg;gilapyhd fld; ,Ug;G | **817,416** | **117,173** | **-** | **934,589** | 780,035 | 185,292 | - | 965,327 |
| Ra ,.fhRf; fld; | **1,951,463** | **677,058** | **-** | **2,628,521** | 1,914,075 | 900,925 | - | 2,815,000 |
| tpiuT top fld; | **1,228,751** | **522,933** | **-** | **1,751,684** | 5,190,508 | 824,658 | 181,583 | 6,196,749 |
| th;j;jf Kug`h | **309,166** | **78,721** | **-** | **387,887** | 647,923 | 129,116 | - | 777,039 |
| K~huf;fh | **937,696** | **1,574,502** | **-** | **2,512,198** | 611,187 | 1,008,473 | 1,033 | 1,620,693 |
| tUkjpfSf;fhd epjpaspg;gpypUe;J ngwNtz;baitfs; | **2,611,936** | **-** | **-** | **2,611,936** | 3,142,703 | - | - | 3,142,703 |
| vy;iyf;fld; th;j;jfk; | **4,832,679** | **-** | **-** | **4,832,679** | 2,265,923 | - | - | 2,265,923 |
| gzpahl;nlhFjp fld;fs; | **191,822** | **507,272** | **24,555** | **723,649** | 171,683 | 506,130 | 28,429 | 706,242 |
| ehdhtpjf; fld;fs; | **2,151,099** | **80,820** | **-** | **2,231,919** | 1,295,043 | - | - | 1,295,043 |
| fop: Kw;nrYj;jpa thliffs; | **(1,686)** | **-** | **-** | **(1,686)** | (2,523) | - | - | (2,523) |
| tYf;fFd;wy; Vw;ghl;bw;F Kd;duhd fld; tUkjpfs; | **36,024,693** | **39,452,534** | **134,187** | **75,611,414** | 38,833,735 | 32,506,240 | 275,722 | 71,615,697 |
|  |  |  |  |  |  |  |  |  |
| fop: tYf;Fd;wy; el;lq;fSf;fhd js;Sgb |  |  |  |  |  |  |  |  |
| jdpj;jdpahd tYf;Fd;wy; |  |  |  |  |  |  |  |  |
| fl;lk; 1 |  |  |  | **-** |  |  |  | - |
| fl;lk; 2 |  |  |  | **-** |  |  |  | - |
| fl;lk; 3 |  |  |  | **1,168,174** |  |  |  | 1,333,731 |
| jdpj;jdpahd tYf;Fd;wy; nkhj;jk; |  |  |  | **1,168,174** |  |  |  | 1,333,731 |
|  |  |  |  |  |  |  |  |  |
| $l;lhd tYf;Fd;wy; |  |  |  |  |  |  |  |  |
| fl;lk; 1 |  |  |  | **495,946** |  |  |  | 379,214 |
| fl;lk; 2 |  |  |  | **516,835** |  |  |  | 574,117 |
| fl;lk; 3 |  |  |  | **3,895,100** |  |  |  | 3,059,964 |
| $l;lhd tYf;Fd;wy; nkhj;jk; |  |  |  | **4,907,881** |  |  |  | 4,013,295 |
| Njwpa tUkjpfspd; nkhj;jk; | **36,024,693** | **39,452,534** | **134,187** | **69,535,359** | 38,833,735 | 32,506,240 | 275,722 | 66,268,671 |

**25.7** thbf;fiahsh;fSf;fhd fld;fs; kw;Wk; tUkjpfSf;fhd tYf;Fd;wy; js;Sgb

fzf;fPl;Lf;nfhs;if

SLFRS 9 ,d; gpufhuk;> fld;fs; kw;Wk; tUkjpf;fhf vjph;ghh;f;Fk; fld; el;lq;fSf;F FOkk; Xh; js;Sgbapid gjpTnra;fpd;wJ.

jdpj;jdpahd tYf;Fd;wy;

FOkkhdJ Fwpg;gplj;jf;f thbf;ifahsh; ntspg;gLj;jy;fis tYf;Fd;wYf;fhd VNjDk; mwpFwpfs; fhzg;gLfpd;wjh vd;W jPh;khdpg;gjw;fhf mtw;iw jdpj;jdpahf kjpg;gPL nra;fpd;wJ. Fwpg;ghf> tYf;Fd;wy; el;lj;jpid jPh;khdpf;Fk;NghJ vjph;fhy fhRg;gha;r;ry;fspd; njhif kw;Wk; Neuk; vd;gtw;wpy; Kfhikj;Jtj;jpdJ jPh;khdk; Njitg;gLfpd;wJ. ,e;j kjpg;gPLfs; gy;NtW fhuzpfisg; gw;wpa mDkhdq;fspd; mbg;gilapy; fhzg;gLtJld; nka;ahd tpisthdJ tpj;jpahrg;glyhk;> ,J Nkw;nfhs;sg;gl;l tYf;Fd;wy; js;SgbfSf;F vjph;fhy khw;wq;fis tpistpf;fyhk;. ghFghlw;w el;lr; rhd;WfSld; fhzg;gLk; fld;fs; fl;lk; 3 Mf tifg;gLj;jg;gl;Ls;sd. jdpj;jdpahf Fwpg;gplj;jf;f njhifahd fld;fs; Mdhy; tYf;Fd;whjit fl;lk; 1 ,y; my;yJ fl;lk; 2 ,y; $l;lhf tYf;Fd;wYf;F kjpg;gPL nra;ag;gLfpd;wJ. ,J Muk;gj;jpypUe;J Fwpg;gplj;jf;f fld; rPh;FiyT Vw;gl;Ls;sjh vdj; jPh;khdpg;gjw;fhf fPNo Fwpg;gpl;Ls;s tud;KiwfSf;F mikthf kjpg;gpL nra;fpd;wJ.

$l;lhd tYf;Fd;wy;

gpd;tUtdtw;wpw;fhf Xh; $l;lhd tYf;Fd;wy; Vw;ghL epWtg;gLfpd;wJ :

* jdpj;jdpahf Fwpg;gplj;jf;fjhf fUjg;glhj rkr;rPuhd fld;fs; kw;Wk; Kw;gzq;fspd; njhFjpfs; : kw;Wk;
* jdpj;jdpahf Fwpg;gplj;jf;fit Mdhy; jdpj;jdpahf tYf;Fd;whd nrhj;Jf;fspd; njhFjp.

SLFRS 9 ,d; gpufhuk;> FOkj;jpd; vjph;ghh;f;fg;gLk; fld; el;lf; (v.f.e.) fzpg;gPLfs; gpd;tUtdtw;iw cs;slf;Ffpd;wd. gyjug;gl;l cs;sPLfs; kw;Wk; mtw;wpd; $l;Lr;rhh;Gfs; njhpT njhlh;ghd gy;NtW cs;shh;e;j mDkhdq;fSldhd rpf;fyhd khjphpfspd; tpisthFk;. v.f.e. khjphpfspd; $Wfs; fzf;fPl;L jPh;khdq;fshff; fUjg;gLtJld; kw;Wk; kjpg;gPLfs; gpd;tUtdtw;iw cs;slf;Ffpd;wd:

* fld; ,lh;Neh;ifapy; Xh; Fwpg;gplj;jf;f mjpfhpg;G fhzg;gl;Ls;sjhd vd gz;Grhh;e;j kjpg;gPl;bw;fhd FOkj;jpd; tud;Kiw kw;Wk; mg;gbahapd;> MAl;fhy vjph;ghh;f;Fk; fld; el;l (M.v.f.e.) mbg;gilapy; epjpr; nrhj;Jf;fSf;fhd js;Sgbfs; mstplg;gLfpd;wd;
* epjpr; nrhj;Jf;fspd; $whf;fk; mtw;wpd; v.f.e. Xh; $l;L mbg;gilapy; kjpg;gplg;gLk;NghJ;
* v.f.e. khjphpfspd; mgptpUj;jp> gy;NtW Gs;sptpgutpay; #j;jpuq;fs; kw;Wk; cs;sPLfspd; njhpT
* nkh.c.c tsh;r;rp> gztPf;fk;> tl;b tPjq;fs;> ghpkhw;wf tPjq;fs; kw;Wk; Ntiytha;g;gpd;ik Nghd;w ghhpa nghUshjhu cs;sPLfs; kw;Wk; jtWjy;fSf;fhf rhj;jpag;ghl;bd; tpisT (jrh) jtWjypyhd ntspg;ghL (jnt) kw;Wk; el;lk; toq;fg;gl;l jtWjy; (etj) vd;gtw;Wf;fpilNaahd ,izg;Gf;fisj; jPh;khdpj;jy;;
* v.f.e. khjphpfSf;fhd nghUshjhu cs;sPLfisg; ngWtjw;fhd> Kd;Ndhf;fpa ghh;itapyhd ghhpa nghUshjhu fhl;rpepiyfs; kw;Wk; mtw;wpd; rhj;jpag;ghlhd epiwaply;fs;.

Xh; epjpapay; fUtpapd; fld; ,lh;Neh;ifahdJ mjd; Muk;g mq;fPfhuj;jpypUe;J fzprkhdsT mjpfhpj;Js;sjh vDk; Xh; kjpg;gPl;bid nrayhw;Wtjw;fhf FOkkhdJ Xh; nfhs;ifapid epWtpAs;sJ. ,J epjpapay; fUtpapd; vQ;rpAs;s MAl;fhyk; kPJ jtWjy; ,lh;Neh;if Vw;gLtjpyhd khw;wj;jpid fUj;jpnyLg;gjd; %ykhFk;. SLFRS 9 Muk;g mq;fPfhuj;jpypUe;J fld; juj;jpyhd khw;wq;fspd; mbg;gilapy; tYf;Fd;wYf;fhd "%d;W fl;l" khjphpapid cUtiuapLfpd;wJ.

**fl;lk; 1**

Muk;g mq;fPfhuj;jpy; Kjypy; fld; tYf;Fd;whj fld;fs; kw;Wk; tUkjpfs; fl;lk; 1 Mf tifg;gL;j;jg;gLfpd;wd. fl;lk; 1 ,y; fhzg;gLk; epjpapay; fUtpfs; mtw;wpd; v.f.e. gpd;tUkhW mstpLfpd;wd. mLj;j 12 khjq;fspDs; (12kh vfe) rhj;jpakhd jtWjy; epfo;TfspypUe;J tpistpf;ff;$ba MAl;fhy vjph;ghh;f;Fk; fld; el;lq;fsJ (Mvfe) tpfpjhrhuq;fSf;F rkdhd njhiff;F mstplg;gLfpd;wJ.

**fl;lk; 2**

Muk;gj;jpypUe;J fld; ,lh;Neh;ifapy; Xh; fzprkhd mjpfhpg;G ,dq;fhzg;gl;lhy;> mJ 2Mk; fl;lj;jpw;F efh;;j;jg;gLtJld; FOkkhdJ Mvfe ,w;F Xh js;Sgbahf gjpTnra;fpd;wJ.

**fl;lk; 3**

Xh; fldhdJ fld; tYf;Fd;wpapUe;jhy;> mJ fl;lk; 3 ,w;F efh;j;jg;gLtJld; kw;Wk; FOkk; Mvfe ,w;F 100% jtWjYf;fhd rhj;jpaj;Jld; Xh; js;Sgbapid mq;fPfhpf;fpd;wJ.

fld; ,lh;Neh;ifapyhd fzprkhdsT mjpfhpg;G

Muk;g mq;fPfhuj;jpypUe;J epjpapay; fUtpapyhd jtWjy; ,lh;Neh;ifahdJ fzprkhdsT mjpfhpj;Js;sjh vd;gij jPh;khdpf;Fk;NghJ> FOkkhdJ msTf;fjpfkhd nryT my;yJ Kaw;rpapd;wp nghUj;jkhd kw;Wk; fpilf;ff;$ba epahakhd kw;Wk; cWJizaspf;ff;$ba jfty;fis fUj;jpnyLf;Fk;. ,J gz;Grhh; kw;Wk; msTrhh; jfty;fsJ gFg;gha;tpid cs;slf;FtJld; FOkj;jpd; tuyhw;WuPjpahd mDgtk; kw;Wk; Kd;Ndhf;fpa ghh;itahd jfty; cs;slq;fyhd epGzj;Jt fld; kjpg;gPL vd;gtw;wpd; mbg;gilapyhFk;.

Xh; thbf;ifahshpd; xg;ge;jf; nfhLg;gdTfs; 30 ehl;fSf;Fk; mjpfkhf fhyk; fle;jpUg;gpd; SLFRS 9 ,y; fhzg;gLk; kWf;fj;jf;f cj;Njrj;jpd; gpufhuk; Xh; ntspg;gLj;jypy; fld; ,lh;Neh;if fzprkhdsT mjpfhpj;Js;sjhf FOkk; fUJfpd;wJ.

FOkkhdJ xt;nthU mwpf;ifapLk; jpfjpapYk;> Xh; ntspg;ghlhdJ jtWtjw;F Kd;dh;> Xh; Kd;tiuaiw nra;ag;gl;l FWkl;lj;jpw;Fk; Nkyhf fld;fs; kw;Wk; tUkjpfspd; fld; ,lh;Neh;iffis Muk;gj;jpypUe;J fzprkhdsT mjpfhpj;Js;sjh vd jdpj;jdpahf kPsha;T nra;fpd;wJ.

jtwpa kw;Wk; fld; tYf;Fd;wpa nrhj;Jf;fspd; tiutpyf;fzk;

FOkkhdJ Vida thbf;ifahsh;fSf;fhd fld;fs; kw;Wk; tUkjpfs; gpd;tUk; re;jh;gq;fspy;> jtwpAs;sjhf fUJfpd;wJ:

1. fld;ngw;wth; mtuJ flg;ghLfis KOjhf FOkj;jpw;F nrYj;Jtjw;F rhj;jpakpy;yhJ fhzg;gl;lhy;> ,J gpizaj;jpd; (VNjDk; itj;jpUf;fg;gl;lhy;) jPh;T Nghd;w FOkj;jpdhy; kPl;Ghpikapd;wp ; my;yJ

2. fld;ngw;wth; mtuJ xg;ge;j nfhLg;gdTfspy; 90 ehl;fs; fhyk; fle;jpUg;gpd;.

vjph;ghh;f;Fk; fld; el;lj;jpd; fzpg;gPL (vfe)

FOkkhdJ gpd;tUk; %d;W $Wfs; cs;slq;fyhd gy $Wfis gad;gLj;jp fzpg;gpLfpd;wJ ; Xh; jtWjYf;fhd rhj;jpak; (jrh)> Xh; el;lk; mspj;j jtWjy; (emj)> kw;Wk; jtWjypyhd ntspg;ghL (jnt) vd;gtw;iw Xh; $l;L kjpg;gPl;bd; fPo; fzpg;gpLfpd;wJ. ,e;j tiu$Wfs; nghJthf cs;thhpahf tpUj;jpnra;ag;gl;l Gs;sptpgutpay; khjphpfspypUe;J tUtpf;fg;gLtJld; Kd;Ndhf;fpa jfty;fis gpujpgypg;gjw;fhf tuyhw;W juTfs; gpd;dh; nrk;ikahf;fg;gLfpd;wd.

1. jrh – jtWjYf;fhd rhj;jpakhdJ Xh; fld;ngw;wth; mtuJ epjpapay; flg;ghl;by; jtWtjw;fhd epfo;tpay;gpid gpujpgypf;fpd;wJ (NkNy $wg;gl;l> "jtWjy; kw;Wk; fld; tYf;Fd;wpa tiutpyf;fzk;" ,d; gpufhuk;) ,J mLj;j 12 khjq;fspy; (12khjrh) my;yJ flg;ghl;bd; vQ;rpa MAl;fhyj;jpy; (MAl;fhy jrh) MFk;.

**vfe fzpg;gpLtjw;F gad;gLj;jg;gLk; ,uz;L tifahd jrh f;fs; gpd;tUkhW:**

* 12-khj jrh - ,J mLj;j 12 khjq;fspy; jtWjy; ,lk;ngWtjw;fhd rhj;jpaj;jpd; kjpg;gPlhFk; (my;yJ 12 khjq;fSf;F Fiwthff; fhzg;gl;lhy; epjpapay; fUtpapd; vQ;rpa MAl;fhyj;jpy;). ,J 12 khj vfe ,id fzpg;gpLtjw;F gad;gLj;jg;gLk;.
* MAl;fhy jrh - ,J epjpapay; fUtpapd; vQ;rpa MAl;fhyj;jpy; jtWjy; ,lk;ngWtjw;fhd rhj;jpaj;jpd; kjpg;gPlhFk;. ,J "fl;lk; 2" kw;Wk; "fl;lk;3" ntspg;ghLfSf;fhd MAl;fhy vfe is fzpg;gpLtjw;fhf gad;gLj;jg;gLfpd;wJ.

2. el;lk; mspj;j jtWjy; (emj) - ,J jtWjypy; vof;$ba el;lj;jpd; Xh; kjpg;gPlhFk;. ,J nrYj;jNtz;ba xg;ge;j fhRg; gha;r;ry;fSf;Fk; fld; toq;fpath; ngWtjw;F vjph;ghh;g;gjw;Fk; ,ilNaahd tpj;jpahrj;jpd; mbg;gilapyhFk;. ,J VNjDk; gpizr; nrhj;jpypUe;jhdit cs;slq;fyhf. ,J tof;fkhf jtWjypyhd ntspg;ghl;bd; Xh; rjtPjkhf ntspg;gLj;jg;gLfpd;wJ.

3. jtWjypyhd ntspg;ghL (jnt) - mwpf;ifaplg;gLk; jpfjpapd; gpd;dh; ntspg;ghLfspy; vjph;ghh;f;Fk; khw;wq;fis> xg;Gtpf;fg;gl;l fld; trjpfspyhd vjph;ghh;f;fg;gLk; fld;epjpfsJ mZf;fk;> Kjypd; kPs;nrYj;jy; kw;Wk; tl;bf; nfhLg;gdT cs;slq;fyhdtw;iwf; fzf;fpnyLj;J> Xh; vjph;fhy jtWjy; jpdj;jpyhd ntspg;ghl;by; Nkw;nfhs;sg;gLk; Xh; kjpg;gPkhFk;.

4. foptpwf;f tPjk; - Muk;g mq;fPfhuj;jpy; tpisTW tl;b tPjj;jpid (tpttP) gad;gLj;jp mwpf;ifaplg;gLk; jpfjpapy; Xh; epfo;fhyg; ngWkjpf;F Xh; vjph;ghh;f;fg;gl;l el;lj;jpw;F foptpwf;fk; nra;tjw;F gad;gLj;jg;gLfpd;wJ.

5. nghUshjhu fhuzp nrk;ikahf;fy; (nghfhnr) - Kd;Ndhf;fpa jfty;fis xUq;fpizf;Fk;NghJ Xh; epWtdkhdJ vjph;ghh;f;Fk; fld; el;lq;fis kjpg;gPL nra;Ak;NghJ vjph;T$wg;gl;l ghhpanghUshjhu fhuzpfis fUj;jpnyLj;jy; Ntz;Lk;.

Kd;Ndhf;fpg; ghh;f;Fk; jfty;fs;

FOkkhdJ Xh; epjpapay; fUtpapd; Muk;g mq;fPfhuj;jpypUe;J mjd; fld; ,lh;Neh;ifahdJ fzprkhdsT mjpfhpj;Js;sjh vd kjpg;gpLk;NghJk; kw;wk; mjd; vfe ,id mstpLk;NghJk; Kd;Ndhf;fpg; ghh;f;Fk; jfty;fis xUq;fpizf;fpd;wJ. FOkkhdJ Xh; eLj;ju kl;lk; kw;Wk; Nkhrkhd kl;l fhl;rpepiyapid cUthf;Ftjw;fhf mDgtk;tha;e;j fld; jPh;khdj;jpidAk; ngw;Wf;nfhz;lJ. eLj;ju kl;lkhdJ kpfTk; epfof;$ba tpistpid gpujpgypg;gJld; FOkj;jpdhy; %Nyhgha jpl;lkply; kw;Wk; ghjPl;bw;F gad;gLj;Jk; jfty;fSld; rPuike;Js;sJ. FOkkhdJ gy;NtW fld; Njf;f gphpTfSf;F gz;Grhh; kw;Wk; msTrhh; fld; ,lh;Neh;iffspd; Kf;fpa ,af;fpfis ,dq;fz;L Mtzg;gLj;jpAs;sJ. msTrhh; nghUshjhu fhuzpfs; ,yq;if kj;jpa tq;fp kw;Wk; vy;iyfle;j epWtdq;fshd rh;tNjr ehza epjpak; Nghd;wtw;wpdhy; gpuRhpf;fg;gLk; nghUshjhu juTfs; kw;Wk; vjph;T$wy;fspd; mbg;gilapyhFk;.

| fld; ,lh;Neh;iffspd; msTrhh; ,af;fpfs; | fld; ,lh;Neh;iffspd; jfikrhh; ,af;fpfs; |
| --- | --- |
| tl;b tPjk; (eprKft) | Jiw tzpfj;jpd; epiyik |
| nkhcc tsh;r;rp | Kiwikg;gLj;jy; jhf;fk; |
| gztPf;fj;jpd; rjtPjk; | murhq;ff; nfhs;iffs; |
| Ntiyaw;Nwhh; rjtPjk; |  |
| ehzakhw;W tPjk; |  |

Row;rpahd fld; trjpfs;

FOkkhdJ tpiuT top Nghd;w Row;rpahd fld; trjpfis toq;FtJld;> ,e;j fld; trjpfspy; 12 khj vfe (12khjvfe) ,id khj;jpuk; fzpg;gPL nra;fpd;wJ. jtWjypyhd ntspg;ghlhdJ (jnt) xd;wpy; fld; khw;Wjy; fhuzpf;fhd nrk;ikahf;fg;gl;l xg;gspg;G tiuaiwapd; kw;Wk; fldpd; (gad;gLj;jg;gl;l njhif) nkhj;j nfhz;Lnry;yy; njhifapy; vJ $baNjh mjid vLg;gjd;%yk; ngwg;gLfpd;wJ. fl;lk; 3 xg;ge;jq;fspd; jnt vd;gd nkhj;j nfhz;Lnry;yy; njhiff;Fk; tiuaiw nra;ag;gl;Ls;sJld;> ,J gad;gLj;jg;gl;l njhif Vnddpy; FOkkhdJ me;j xg;ge;jq;fspd; gad;gLj;jg;gl;l njhiff;F mtw;wpd; tiuaiwapid Klf;Ffpd;wJ. vjph;ghh;f;fg;gLk; 12 khj jtWjy; rhj;jpaq;fs; jnt f;F gpuNahfpf;fg;gl;L vjph;ghh;f;fg;gl;l emj kw;Wk; nghfhnr ,dhy; ngUf;fp Xh; mz;zsthd mry; tpttP My; foptpwf;fk; nra;ag;gLfpd;wJ.

**25.8** fUtpthhpahd tYf;Fd;wypd; gFg;gha;T

fld;fs; kw;Wk; tUkjpfSf;fhd tFg;G thhpahd tYf;Fd;wy; el;lq;fSf;fhd js;Sgbapd; fzf;fpzf;fk; gpd;tUkhW:

| fk;gdp | **2021** | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Fj;jif | thliff;  nfhs;tdT | ,[huh | jtizf;  fld;fs; | kPs;-epjpaspg;G  fld;fs; | Kug`h | th;j;jf Kug`h | flidf; nfhs;tdT nra;jy; | nkhj;jk; |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |  |  |
| 1 Vguy; 2020 ,y; cs;sthwhdJ | **3,170,385** | **112,933** | **242,982** | **4,217,079** | **15,622** | **12,176** | **145,538** | **833,520** | **8,750,235** |
| tUlj;jpw;fhd fl;lzk;/(jpUg;gk;) | **(140,595)** | **61,754** | **(54,330)** | **364,494** | **4,525** | **(3,831)** | **(5,155)** | **290,841** | **517,703** |
| 31 khh;r; 2021 ,y; cs;sthwhdJ | **3,029,790** | **174,687** | **188,652** | **4,581,573** | **20,147** | **8,345** | **140,383** | **1,124,361** | **9,267,938** |
|  |  |  |  |  |  |  |  |  |  |
| jdpj;jdpahd tYf;Fd;wy; |  |  |  |  |  |  |  |  |  |
| fl;lk; 1 | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| fl;lk; 2 | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| fl;lk; 3 | **-** | **-** | **-** | **712,308** | **2,403** | **-** | **3,791** | **449,672** | **1,168,174** |
| nkhj;j jdpj;jdpahd tYf;Fd;wy; | **-** | **-** | **-** | **712,308** | **2,403** | **-** | **3,791** | **449,672** | **1,168,174** |
|  |  |  |  |  |  |  |  |  |  |
| $l;lhd tYf;Fd;wy; |  |  |  |  |  |  |  |  |  |
| fl;lk; 1 | **381,601** | **124** | **25,911** | **400,833** | **-** | **13** | **2,363** | **20,639** | **831,484** |
| fl;lk; 2 | **606,640** | **646** | **39,648** | **459,226** | **-** | **25** | **1,674** | **5,515** | **1,113,374** |
| fl;lk; 3 | **2,041,549** | **173,917** | **123,093** | **3,009,206** | **17,744** | **8,307** | **132,555** | **648,535** | **6,154,906** |
| nkhj;j $l;lhd tYf;Fd;wy; | **3,029,790** | **174,687** | **188,652** | **3,869,265** | **17,744** | **8,345** | **136,592** | **674,689** | **8,099,764** |
|  |  |  |  |  |  |  |  |  |  |
| nkhj;jk; | **3,029,790** | **174,687** | **188,652** | **4,581,573** | **20,147** | **8,345** | **140,383** | **1,124,361** | **9,267,938** |

| fk;gdp | 2020 | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Fj;jif | thliff;  nfhs;tdT | ,[huh | jtizf;  fld;fs; | kPs;-  epjpaspj;jy;  fld;fs; | Kug`h | th;j;jf  Kug`h | fld;  nfhs;tdT  nra;jy; | nkhj;jk; |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |  |  |
| 1 Vg;uy; ,y; 2019 ,y; cs;sthwhdJ | 1,626,579 | 72,613 | 92,465 | 2,815,266 | 14,206 | 3,866 | 129,608 | 189,736 | 4,944,339 |
| tUlj;jpw;fhd fl;lzk;/(jpUg;gk; ) | 1,543,806 | 40,320 | 150,517 | 1,401,813 | 1,416 | 8,310 | 15,930 | 643,784 | 3,805,896 |
| 31 khh;r; 2020 ,y; cs;sthwhdJ | 3,170,385 | 112,933 | 242,982 | 4,217,079 | 15,622 | 12,176 | 145,538 | 833,520 | 8,750,235 |
|  |  |  |  |  |  |  |  |  |  |
| jdpj;jdpahd tYf;Fd;wy; |  |  |  |  |  |  |  |  |  |
| fl;lk; 1 | - | - | - | - | - | - | - | - | - |
| fl;lk; 2 | - | - | - | - | - | - | - | - | - |
| fl;lk; 3 | 61,413 | - | - | 494,801 | 2,403 |  |  | 757,620 | 1,316,237 |
| nkhj;j jdpj;jdpahd tYf;Fd;wy; | 61,413 | - | - | 494,801 | 2,403 | - | - | 757,620 | 1,316,237 |
|  |  |  |  |  |  |  |  |  |  |
| $l;lhd tYf;Fd;wy; |  |  |  |  |  |  |  |  |  |
| fl;lk; 1 | 301,497 | 88 | 23,483 | 268,660 | 110 | 112 | 5,323 | 75,899 | 675,172 |
| fl;lk; 2 | 583,738 | 788 | 48,923 | 535,113 | 4,426 | 246 | 10,038 | - | 1,183,272 |
| fl;lk; 3 | 2,223,737 | 112,057 | 170,576 | 2,918,505 | 8,683 | 11,817 | 130,178 | - | 5,575,553 |
| nkhj;j $l;lhd tYf;Fd;wy; | 3,108,972 | 112,933 | 242,982 | 3,722,278 | 13,219 | 12,176 | 145,538 | 75,900 | 7,433,998 |
|  |  |  |  |  |  |  |  |  |  |
| nkhj;jk; | 3,170,385 | 112,933 | 242,982 | 4,217,079 | 15,622 | 12,176 | 145,538 | 833,520 | 8,750,235 |

| FOkk; | **2021** | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Fj;jif | thliff;  nfhs;tdT | ,[huh | jtizf;  fld;fs; | kPs;-epjpaspg;G  fld;fs; | Kug`h | th;j;jf Kug`h | flidf;  nfhs;tdT  nra;jy; | nkhj;jk; |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |  |  |
| 1 Vguy; 2020 ,y; cs;sthwhdJ | **3,170,385** | **397,378** | **242,982** | **4,352,345** | **15,622** | **12,175** | **145,539** | **833,520** | **9,169,946** |
| tUlj;jpw;fhd fl;lzk;/(jpUg;gk;) | **(140,595)** | **181,976** | **(54,330)** | **436,960** | **4,525** | **(3,830)** | **(5,156)** | **290,841** | **710,391** |
| ehzakhw;W tPj NtWghL | **-** | **-** | **-** | **1,859** | **-** | **-** | **-** | **-** | **1,859** |
| 31 khh;r; 2021 ,y; cs;sthwhdJ | **3,029,790** | **579,354** | **188,652** | **4,791,164** | **20,147** | **8,345** | **140,383** | **1,124,361** | **9,882,196** |
|  |  |  |  |  |  |  |  |  |  |
| jdpj;jdpahd tYf;Fd;wy; |  |  |  |  |  |  |  |  |  |
| fl;lk; 1 | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| fl;lk; 2 | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| fl;lk; 3 | **-** | **-** | **-** | **712,308** | **2,403** | **-** | **3,791** | **449,672** | **1,168,174** |
| nkhj;j jdpj;jdpahd tYf;Fd;wy; | **-** | **-** | **-** | **712,308** | **2,403** | **-** | **3,791** | **449,672** | **1,168,174** |
|  |  |  |  |  |  |  |  |  |  |
| $l;lhd tYf;Fd;wy; |  |  |  |  |  |  |  |  |  |
| fl;lk; 1 | **381,601** | **91,762** | **25,911** | **472,944** | **-** | **13** | **2,363** | **20,639** | **995,233** |
| fl;lk; 2 | **606,640** | **99,117** | **39,648** | **509,646** | **-** | **25** | **1,674** | **5,515** | **1,262,265** |
| fl;lk; 3 | **2,041,549** | **388,475** | **123,093** | **3,096,266** | **17,744** | **8,307** | **132,555** | **648,535** | **6,456,524** |
| nkhj;j $l;lhd tYf;Fd;wy; | **3,029,790** | **579,354** | **188,652** | **4,078,856** | **17,744** | **8,345** | **136,592** | **674,689** | **8,714,022** |
| nkhj;jk; | **3,029,790** | **579,354** | **188,652** | **4,791,164** | **20,147** | **8,345** | **140,383** | **1,124,361** | **9,882,196** |

| FOkk; | **2020** | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Fj;jif | thliff;  nfhs;tdT | ,[huh | jtizf;  fld;fs; | kPs;-epjpaspg;G  fld;fs; | Kug`h | th;j;jf Kug`h | flidf; nfhs;tdT nra;jy; | nkhj;jk; |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |  |  |
| 1 Vgpuy; 2019 ,y; cs;sthwhdJ | 1,626,579 | 200,117 | 92,465 | 3,020,451 | 14,206 | 3,866 | 129,608 | 189,736 | 5,277,028 |
| tUlj;jpw;fhd fl;lzk;/(jpUg;gk;) | 1,543,806 | 197,261 | 150,517 | 1,331,894 | 1,416 | 8,310 | 15,930 | 643,784 | 3,892,918 |
| 31 khhr; 2020 ,y; cs;sthwhdJ | 3,170,385 | 397,378 | 242,982 | 4,352,345 | 15,622 | 12,176 | 145,538 | 833,520 | 9,169,946 |
|  |  |  |  |  |  |  |  |  |  |
| jdpj;jdpahd tYf;Fd;wy; |  |  |  |  |  |  |  |  |  |
| fl;lk; 1 | - | - | - | - | - | - | - | - | - |
| fl;lk; 2 | - | - | - | - | - | - | - | - | - |
| fl;lk; 3 | 61,413 | 33,824 | - | 573,707 | 2,403 | - | - | 757,621 | 1,428,968 |
| nkhj;j jdpj;jdpahd tYf;Fd;wy; | 61,413 | 33,824 | - | 573,707 | 2,403 | - | - | 757,621 | 1,428,968 |
|  |  |  |  |  |  |  |  |  |  |
| $l;lhd tYf;Fd;wy; |  |  |  |  |  |  |  |  |  |
| fl;lk; 1 | 301,497 | 45,412 | 23,483 | 297,882 | 110 | 112 | 5,323 | 75,899 | 749,718 |
| fl;lk; 2 | 583,738 | 126,135 | 48,923 | 559,653 | 4,426 | 246 | 10,038 | - | 1,333,159 |
| fl;lk; 3 | 2,223,737 | 192,007 | 170,576 | 2,921,103 | 8,683 | 11,817 | 130,178 | - | 5,658,101 |
| nkhj;j $l;lhd tYf;Fd;wy; | 3,108,972 | 363,554 | 242,982 | 3,778,638 | 13,219 | 12,176 | 145,538 | 75,899 | 7,740,978 |
| nkhj;jk; | 3,170,385 | 397,378 | 242,982 | 4,352,345 | 15,622 | 12,176 | 145,538 | 833,520 | 9,169,946 |

**25.9** tUlj;jpyhd tYf;Fd;wYf;fhd Vw;ghLfspyhd mirT

tYf;Fd;wy; 2021 ,yhd mirT - fk;gdp

|  | fl;lk; 1 | fl;lk; 2 | fl;lk; 3 | nkhj;jk; |
| --- | --- | --- | --- | --- |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| 1 Vg;uy; 2020 ,y; cs;sthwhd vfe js;Sgb | **675,172** | **1,183,272** | **6,891,791** | **8,750,235** |
| cUthf;fg;gl;l my;yJ nfhs;tdTnra;ag;gl;l Gjpa nrhj;Jf;fs; | **362,358** | **108,938** | **263,483** | **734,779** |
| mq;fPfhuj;jpypUe;J mfw;wg;gl;l my;yJ kPs;nrYj;jg;gl;l nrhj;Jf;fs; (gjptopg;Gfs; ePq;fyhf) | **360,808** | **(366,251)** | **(275,162)** | **(280,605)** |
| fl;lk; 2 kw;Wk; 3 ,w;fhd khw;wy;fs; | **(761,572)** | **289,030** | **472,542** | **-** |
| fl;lk; 1 kw;Wk; 3 ,w;fhd khw;wy;fs; | **126,562** | **(620,498)** | **493,936** | **-** |
| fl;lk; 1 kw;Wk; 2 ,w;fhd khw;wy;fs; | **26,289** | **293,663** | **(319,952)** | **-** |
| ,t;tUlj;jpy; fl;lq;fSf;fpilNa khw;wy; nra;ag;gl;l ntspg;ghLfspd; tUl ,WjpapYs;s vfe ,yhd jhf;fk; | **(227,219)** | **(22,819)** | **141,534** | **(108,504)** |
| vfe fzpg;gPLfSf;F gad;gLj;jg;gl;l khjphpfs; kw;Wk; cs;sPLfSf;fhd khw;wq;fs; | **269,086** | **248,039** | **(272,310)** | **244,815** |
| gjptopf;fg;gl;l njhiffs; | **-** | **-** | **(72,782)** | **(72,782)** |
| 31 khh;r; 2021 ,y; cs;sthwhd kPjp | **831,484** | **1,113,374** | **7,323,080** | **9,267,938** |

tYf;Fd;wy; 2020 ,yhd mirT - fk;gdp

|  | fl;lk; 1 | fl;lk; 2 | fl;lk; 3 | nkhj;jk; |
| --- | --- | --- | --- | --- |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| 1 Vg;uy; 2019 ,y; cs;sthwhd vfe js;Sgb | 694,115 | 683,710 | 3,566,514 | 4,944,339 |
| cUthf;fg;gl;l my;yJ nfhs;tdTnra;ag;gl;l Gjpa nrhj;Jf;fs; | 331,309 | 612,170 | 1,115,561 | 2,059,040 |
| mq;fPfhuj;jpypUe;J mfw;wg;gl;l my;yJ kPs;nrYj;jg;gl;l nrhj;Jf;fs; (gjptopg;Gfs; ePq;fyhf) | (155,897) | (195,393) | (1,008,966) | (1,360,256) |
| fl;lk; 2 kw;Wk; 3 ,w;fhd khw;wy;fs; | (1,767,220) | 444,409 | 1,322,811 | - |
| fl;lk; 1 kw;Wk; 3 ,w;fhd khw;wy;fs; | 15,466 | (1,069,877) | 1,054,411 | - |
| fl;lk; 1 kw;Wk; 2 ,w;fhd khw;wy;fs; | 4,385 | 23,816 | (28,201) | - |
| ,t;tUlj;jpy; fl;lq;fSf;fpilNa khw;wy; nra;ag;gl;l ntspg;ghLfspd; tUl ,WjpapYs;s vfe ,yhd jhf;fk; | 1,259,054 | 253,065 | 790,015 | 2,302,134 |
| vfe fzpg;gPLfSf;F gad;gLj;jg;gl;l khjphpfs; kw;Wk; cs;sPLfSf;fhd khw;wq;fs; | 293,960 | 431,372 | 79,646 | 804,978 |
| 31 khh;r; 2020 ,y; cs;sthwhd kPjp | 675,172 | 1,183,272 | 6,891,791 | 8,750,235 |

tYf;Fd;wy; 2021 ,yhd mirT - FOkk; 2021

|  | fl;lk; 1 | fl;lk; 2 | fl;lk; 3 | nkhj;jk; |
| --- | --- | --- | --- | --- |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| 1 Vg;uy; 2020 ,y; cs;sthwhd vfe js;Sgb | **749,718** | **1,333,159** | **7,087,069** | **9,169,946** |
| cUthf;fg;gl;l my;yJ nfhs;tdTnra;ag;gl;l Gjpa nrhj;Jf;fs; | **482,566** | **212,977** | **205,397** | **900,940** |
| mq;fPfhuj;jpypUe;J mfw;wg;gl;l my;yJ kPs;nrYj;jg;gl;l nrhj;Jf;fs; (gjptopg;Gfs; ePq;fyhf) | **395,853** | **(411,288)** | **(198,112)** | **(213,547)** |
| fl;lk; 2 kw;Wk; 3 ,w;fhd khw;wy;fs; | **(880,310)** | **299,071** | **581,239** | **-** |
| fl;lk; 1 kw;Wk; 3 ,w;fhd khw;wy;fs; | **125,361** | **(738,941)** | **613,580** | **-** |
| fl;lk; 1 kw;Wk; 2 ,w;fhd khw;wy;fs; | **71,935** | **311,982** | **(383,917)** | **-** |
| ,t;tUlj;jpy; fl;lq;fSf;fpilNa khw;wy; nra;ag;gl;l ntspg;ghLfspd; tUl ,WjpapYs;s vfe ,yhd jhf;fk; | **(271,960)** | **(25,867)** | **147,364** | **(150,463)** |
| vfe fzpg;gPLfSf;F gad;gLj;jg;gl;l khjphpfs; kw;Wk; cs;sPLfSf;fhd khw;wq;fs; | **322,070** | **281,172** | **(283,528)** | **319,714** |
| gjptopf;fg;gl;l njhiffs; | **-** | **-** | **(144,394)** | **(144,394)** |
| 31 khhr; 2021 ,y; cs;sthwhd kPjp | **995,233** | **1,262,265** | **7,624,698** | **9,882,196** |

tYf;Fd;wy; 2020 ,yhd mirT - FOkk;

|  | fl;lk; 1 | fl;lk; 2 | fl;lk; 3 | nkhj;jk; |
| --- | --- | --- | --- | --- |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| 1 Vg;uy; 2019 ,y; cs;sthwhd vfe js;Sgb | 739,817 | 730,191 | 3,807,020 | 5,277,028 |
| cUthf;fg;gl;l my;yJ nfhs;tdTnra;ag;gl;l Gjpa nrhj;Jf;fs; | 339,960 | 643,192 | 1,006,966 | 1,990,118 |
| mq;fPfhuj;jpypUe;J mfw;wg;gl;l my;yJ kPs;nrYj;jg;gl;l nrhj;Jf;fs; (gjptopg;Gfs; ePq;fyhf) | (161,955) | (238,824) | (989,970) | (1,390,749) |
| fl;lk; 2 kw;Wk; 3 ,w;fhd khw;wy;fs; | (1,869,471) | 470,122 | 1,399,349 | - |
| fl;lk; 1 kw;Wk; 3 ,w;fhd khw;wy;fs; | 16,361 | (1,131,780) | 1,115,419 | - |
| fl;lk; 1 kw;Wk; 2 ,w;fhd khw;wy;fs; | 4,639 | 25,194 | (29,833) | - |
| ,t;tUlj;jpy; fl;lq;fSf;fpilNa khw;wy; nra;ag;gl;l ntspg;ghLfspd; tUl ,WjpapYs;s vfe ,yhd jhf;fk; | 1,375,954 | 388,352 | 600,612 | 2,364,918 |
| vfe fzpg;gPLfSf;F gad;gLj;jg;gl;l khjphpfs; kw;Wk; cs;sPLfSf;fhd khw;wq;fs; | 304,413 | 446,712 | 82,478 | 833,603 |
| gjptopf;fg;gl;l njhiffs; | - | - | 95,028 | 95,028 |
| 31 khh;r; 2020 ,y; cs;sthwhd kPjp | 749,718 | 1,333,159 | 7,087,069 | 9,169,946 |

**26.** tUkjpahd fhg;GWjp kw;Wk; kPs;fhg;GWjp

fzf;fPl;Lf;nfhs;if

fhg;GWjp - fUtpfspd; tifg;gLj;jy;

fhg;GWjp xg;ge;jq;fs; vd;gd FOkkhdJ (fhg;GWjpahsh;) kw;WNkhh; jug;gpduplkpUe;J (fhg;GWjpAWeh;) Fwpg;gplj;jf;fsT fha;GWjp ,lh;Neh;iffis> Xh; Fwpg;gpl;l epr;rakw;w vjph;fhy epfo;thdJ (fhg;GWjp nra;ag;gl;l epfo;T) fhg;GWjpAWeh;fis Nkhrkhf ghjpf;Fk;NghJ fhg;GWjpAWeh;fSf;F ,og;gPL nra;tjw;F cld;gLtjd;%yk; Vw;Wf;nfhz;l xg;ge;jq;fshFk;. Xh; nghJthd topfhl;bahf> fhg;GWjp nra;ag;gl;l epfo;T ,lk;ngwhtpbd; nrYj;jg;gl;l eyd;fis nrYj;jNtz;ba eyd;fSld; xg;gpLtjd; %yk; mJ Fwpg;gplj;jf;fsT fhg;GWjp ,lh;Neh;ifapidf; nfhz;Ls;sjh vd FOkk; jPh;khdpf;fpd;wJ. fhg;GWjp xg;ge;jq;fs; epjpapay; ,lh;Neh;ifapidAk; khw;wy; nra;ayhk;.

Xh; xg;ge;jkhdJ Xh; fhg;GWjp xg;ge;jkhf tifg;gLj;jg;gl;lTld;> mJ mjd; vQ;rpAs;s MAl;fhyj;jpy; fhg;GWjp xg;ge;jkhfNt ,Uf;Fk;. ,J ,f;fhyg;gFjpapy; fhg;GWjp ,lh;Neh;if Fwpg;gplj;jf;fsT Fiwe;jpUe;jhYk;> midj;J chpikfs; kw;Wk; flg;ghLfs; mopj;Jtplg;gl;lhy; my;yJ Kjph;tile;jhy; xopa xg;ge;jkhfNt ,Uf;Fk;.

fhg;GWjp tUkjpfs;

fhg;GWjp tUkjpfs; xg;ge;jf; fhRg; gha;r;ry; gz;Gfs; Nrhjidapid jpUg;jpg;gLj;Jfpd;wd (Ktnfhkh Nrhjid) Vnddpy; tpisthdJ Kjy; kw;Wk; tl;bapid khj;jpuNk gpujpepjpg;gLj;JtjdhyhFk;. fhg;GWjp tUkjpfSf;F tl;b mwtply; fhzg;glhtpl;lhYk; mit FWq;fhykhf fUjg;gLtjdhy; Ktnfhkh Nrhjidapid jpUg;jpg;gLj;JtJld; tl;b mwtpLtjw;F fld; ,lh;Neh;if fhzg;gLtjpy;iy. Ktnfhkh Nrhjidapid epiwTnra;jjd; gpd;dh; Kfhikj;JtkhdJ xg;ge;jf; fhRg; gha;r;ry;fis Nrfhpg;gjw;fhf itj;jpUf;fg;gLk; tzpf khjphpapid njhpTnra;jJld; ,it FWq;fhy jd;ikapidf; nfhz;Ls;sjdhy; ,f;fUtpapid ngWkjpFiwg;Gf; fpuaj;jpy; mstpLfpd;wJ. ,it epjpaspj;jy; $W fhzg;glhj FWq;fhy kPjpfs; Mifahy;> ngWkjpFiwg;Gf; fpuakhdJ mjd; nfhz;Lnry;yy; ngWkjpf;Fr; rkdhf fhzg;gLk;. %d;W fl;lq;fspd; mbg;gilapy;> nrayhf;fk; (fl;lk; 1)> Fiwr;nrayhf;fk; (fl;lk; 2)> nrayhf;fkw;wit (fl;lk; 3)> fk;gdpahdJ 12 khjq;fs; vfe kw;Wk; MAl;fhy vfe ,id gy;NtW fhl;rpepiyfspilNa epiwapl;L vfe ,id Vw;ghL nra;fpd;wJ.

epajpfs; kw;Wk; epge;jidfspyhd fzprkhd jpUj;jj;jpd; epkpj;jk; mq;fPfhuj;jpypUe;J mfw;wy;

FOkkhdJ tUkjpahd fhg;GWjp jtizf;fl;lzj;jpid gpd;tUk; re;jh;gj;jpy; mq;fPfhuj;jpypUe;J mfw;Wfpd;wJ. mJ Xh; Gjpa fhg;GWjp xg;ge;jkhFk; tiuf;Fkhf fzprkhdsT mjd; epajpfs; kw;Wk; epge;jidfs; kPs;-Nguk; Ngrg;gl;bUf;fFkhdhy;> VNjDk; tpj;jpahrk; Xh; jdpahd nrhj;J my;yJ nghWg;ghf mq;fPfhpf;fg;gLfpd;wJ. Gjpjhf mq;fPfhpf;fg;gl;l fhg;GWjp xg;ge;jq;fs; vfe mstPl;L Nehf;fq;fSf;fhf fl;lk; 1 Mf tifg;gLj;jg;gLfpd;wJ.

Vidatw;Wf;fpilapy;> Xh; tUkjpahd fhg;GWjp jtizf;fl;lzj;ij mq;fPfhuj;jpypUe;J mfw;Wtjh my;yJ ,y;iyah vd;gij kjpg;gPL nra;Ak;NghJ. FOkkhdJ gpd;tUk; fhuzpfis fUj;jpnyLf;fpd;wJ:

* fhg;GWjp mf;fiwapd; ,og;G
* vjph;juj;jthpyhd khw;wk;

fhg;GWjp tUkjpfspd; tYf;Fd;wy; kjpg;gPL

FOkkhdJ vfe Kiwapd; mbg;gilapy; tYf;Fd;wy; Vw;ghl;bid kjpg;gPL nra;jJ.

kPs;fhg;GWjp tUkjpfs;

fk;gdpahdJ tof;fkhd tzpfr; nraw;ghl;by; fhg;GWjp ,lh;Neh;ifapid kPs;fhg;GWjpf;F xg;Gtpf;fpd;wJ. kPs;fhg;GWjp tUkjpfs; fhg;GWjp fk;gdpfspypUe;J tuNtz;ba kPjpfis gpujpepjpj;Jtg;gLj;Jfpd;wJ. kPs;fhg;GWjpahshplkpUe;J kPl;ff;$ba njhiffs;> epYitapYs;s Nfhuy;fs; Vw;ghl;Lld; Xh; epiyg;NgUs;s tpjj;jpy; my;yJ kPs;fhg;GWjpahshpd; nfhs;iffSld; ,ize;j jPh;g;gdT nra;ag;gl;l Nfhuy;fs; kw;Wk; njhlh;Gila kPs;fhg;GWjp xg;ge;jj;jpw;F mikthf kjpg;gPL nra;ag;gLfpd;wd.

xg;Gtpf;fg;gl;l kPs;fhg;Gwjp Vw;ghLfs; FOkj;jpid fhg;GWjpAWeh;fSf;fhd flg;ghLfspypUe;J tpLtpf;fhJ.

kPs;fhg;GWjp tUkjpfs; njhlh;ghd gz;GfSf;fika fUtpfs; xg;ge;j fhRg; gha;r;ry; gz;Gr; Nrhjidf;F (Ktnfhkh Nrhjid) jfif ngWfpd;wJ Vnddpy; tpisthdJ Kjy; kw;Wk; tl;bapid khj;jpuk; gpujpepjpj;Jtg;gLj;Jfpd;wJ. tUkjpahd kPs;fhg;GWjpf;F vt;tpjkhd tl;bAk; mwtplg;gLtjpy;iyahapDk;> mit FWq;fhykhf kw;Wk; tl;b mwtpLtjw;F fld; ,lh;Neh;if fhzg;glhjjhf fUjg;gLtjdhy; mit Ktnfhkh Nrhjidapid jpUg;jpg;gLjJfpd;wJ. Ktnfhkh Nrhjid epiwTnra;jjd; gpd;dh;> Kfhikj;JtkhdJ xg;ge;jf; fhRg; gha;r;ry;fis Nrfhpg;gjw;fhf itj;jpUf;Fk; tzpf khjphpapid kw;Wk; ,it FWq;fhy jd;ikapid nfhz;Ls;sjdhy; fUtpapid ngWkjp Fiwg;Gf; fpuaj;jpy; mstpLtjw;Fk; njhpTnra;jJ. ,it Xh; epjpaspg;G $W mw;w FWq;fhy kPjpfs; Mifahy;> ngWkjp Fiwg;Gf; fpuakhdJ nfhz;Lnry;yy; ngWkjpf;Fr; rkdhFk;.

kPs;fhg;GWjp tUkjpfSf;fhd tYf;Fd;wy; kjpg;gPL

**SLFRS 4 -** fhg;GWjp xg;ge;jq;fs;> gphpT 20 ,d; mbg;gilapy; fk;gdpapd; fhg;GWjp tUkjpfs; vfe khjphpf;F jfik ngwtpy;iy. gpd;tUk; re;jh;g;gj;jpy; khj;jpuk; kPs;fhg;GWjp tUkjpfspy; tYf;Fd;wy; el;lq;fs; mq;fPfhpf;fg;gLk;. ghFghlw;w rhd;W fhzg;glhtpl;lhy;> tpisthf kPs;fhg;GWjp nrhj;Jf;fsJ Muk;g mq;fPfhuj;jpd; gpd;dh; ,lk;ngw;wpUg;gpd;> fk;gdp xg;ge;jj;jpd; epajpfspd; fPo; mjw;F tuNtz;ba midj;J njhiffisAk; ngwhJtpbd;> kw;Wk; me;j epfo;thdJ kPs;fhg;GWjpahshplkpUe;J fk;gdp ngwNtz;ba njhiffspy; Xh; ek;gj;jFe;j mstplf;$ba jhf;fj;jpid nfhz;bUg;gpd;.

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
| khhr; 31 ,y; cs;sthwhdJ | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| kPs;fhg;GWjp tUkjpfs; | **-** | - | **277,279** | 518,059 |
| fhg;GWjp tUkjpfs; | **-** | - | **747,182** | 676,874 |
| nkhj;jk; | **-** | - | **1,024,461** | 1,194,933 |
| epahag; ngWkjp | **-** | - | **1,024,461** | 1,194,933 |

**27.** epjpr; nrhj;Jf;fs; - Vida tphpthd tUkhdj;jpDhlhf epahag; ngWkjpapy;

fzf;fPl;Lf;nfhs;if

Muk;g mq;fPfhuj;jpd; gpd;dh;> fk;gdpahdJ %Nyhgha Nehf;fj;jpw;fhf itj;jpUf;Fk; mjd; epjpapay; KjyPLfspy; rpytw;iw mt;tg;NghJ> mit th;j;jfj;jpw;fhf itj;jpUf;fg;glhjNghJ Vtptepng ,y; chpj;Jt fUtpfshf khw;wtpayhjthW tifg;gLj;Jtjw;F njhpTnra;fpd;wJ. mj;jifa tifg;gLj;jyhdJ Xh; fUtpapypUe;J fUtp mbg;gilapy; jPh;khdpf;fg;gLfpd;wJ.

va;jg;ngw;wpuhj ,yhgq;fs; kw;Wk; el;lq;fs; chpj;Jtj;jpy; Vtpt Clhf 'epahag; ngWkjp xJf;fj;jpy;" mq;fPfhpf;fg;gLfpd;wd. ,e;j epjpapay; KjyPLfs; tpw;gidnra;ag;gLk;NghJ Kd;dh; epahag; ngWkjp xJf;fj;jpy; mq;fPfhpf;fg;gl;l jpuz;l ,yhgk; my;yJ el;lk; epWj;jpitf;fg;gl;l ciog;GfSf;F khw;wy; nra;ag;gLfpd;wd. epjpapay; nrhj;jpid - Vtptepng itj;jpUf;Fk;NghJ ciof;fg;gLk; gq;fpyhgkhdJ> nfhLg;gdtpid ngWtjw;fhd chpik epiyehl;lg;gLk;NghJ> tUkhdf; $w;wpy; "Vida nraw;ghl;L tUkhdkhf mq;fPfhpf;fg;gLfpd;wJ. Vtptepng ,y; cs;s chpj;Jt fUtpfs; Xh; tYf;Fd;wy; kjpg;gPl;bw;F cl;gLj;jg;gLtjpy;iy.

|  |  |  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- | --- | --- |
| khh;r; 31 ,y; cs;sthwhdJ |  |  | **2021** | **2020** | **2021** | **2020** |
|  | Fwpg;G | gf;fk;  ,y. | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| chpj;Jtg; gpizaq;fs; | 27.1 | 235 | **309,118** | 324,381 | **309,118** | 324,381 |
| jpiwNrhp cz;bay;fs; |  |  | **-** | - | **426,376** | 1,131,321 |
| nkhj;jk; |  |  | **309,118** | 324,381 | **735,494** | 1,455,702 |
| epahag; ngWkjp |  |  | **309,118** | 324,381 | **735,494** | 1,455,702 |

**27.1** chpj;Jtg; gpizaq;fs; - fk;gdp kw;Wk; FOkk;

| khh;r; 31 ,y; cs;sthwhdJ |  |  | **2021** | | | **2020** | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | gq;Ffspd;  vz;zpf;if | KjyPl;bw;fhd  fpuak; | re;ijg; ngWkjp | gq;Ffspd;  vz;zpf;if | KjyPl;bw;fhd  fpuak; | re;ijg; ngWkjp |
|  | Fwpg;G | gf;fk;  ,y. |  | &**. '000** | &**. '000** |  | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |  |
| tpiyFwpg;gplg;gl;l KjyPLfs; |  |  |  |  |  |  |  |  |
| gPgs;]; Nkh;r;rd;l; itdhd;]; gpvy;rp |  |  | **25,014,002** | **237,633** | **180,100** | 25,014,002 | 237,633 | 217,622 |
| rdr nltyg;kd;l; Ngq;f; gpvy;rp |  |  | **2,271,260** | **213,853** | **129,008** | 2,271,260 | 213,853 | 106,749 |
|  |  |  |  | **451,486** | **309,108** |  | 451,486 | 324,371 |
|  |  |  |  |  |  |  |  |  |
| tpiyFwpg;gplg;glhj KjyPLfs; |  |  |  |  |  |  |  |  |
| ,yq;if fld; jfty; gzpafk; | 27.2.1 | 235 | **100** | **10** | **10** | 100 | 10 | 10 |
| yq;fh fpubl; md;l; gp];d]; itdhd;]; ypkpl;ll; | 27.2.2 | 235 | **50,000,000** | **50,000** | **-** | 50,000,000 | 50,000 | - |
| nkhj;jk; |  |  |  | **501,496** | **309,118** |  | 501,496 | 324,381 |

**27.2** kl;lk; 3 gbepiyapd; fPo; tpiyFwpf;fg;glhj chpj;Jtg; gpizaq;fSf;fhd epahag; ngWkjp mstPl;bd; fzf;fpzf;fk;

**27.2.1** ,yq;if fld; jfty; gzpafk;;

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
|  | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| Vg;uy; 01 ,y; cs;sthwhd kPjp | **10** | 10 | **10** | 10 |
| Vtpt ,y; mq;fPfhpf;fg;gl;l kPs;mstPL | **-** | - | **-** | - |
| khh;r; 31 ,y; cs;sthwhd kPjp | **10** | 10 | **10** | 10 |

**27.2.2** yq;fh fpubl; md;l; gp];d]; itdhd;]; ypkpl;ll;

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
|  | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| Vguy; 01 ,y; cs;sthwhd KjyPL | **50,000** | 50,000 | **50,000** | 50,000 |
| Vtpt ,y; mq;fPfhpf;fg;gl;l kPs;mstPL | **-** | - | **-** | - |
| khh;r; 31 ,y; cs;sthwhd KjyPL | **50,000** | 50,000 | **50,000** | 50,000 |
| fop: Vw;ghL | **50,000** | 50,000 | **50,000** | 50,000 |
| khhr; 31 ,y; cs;sthwhd kPjp | **-** | - | **-** | - |

**28.** fld; fUtp - ngWkjp Fiwg;Gf; fpuaj;jpy;

fzf;fPl;Lf;nfhs;if

SLFRS 9 ,d; gpufhuk;> 'epjpapay; KjyPLfs;" gpd;tUk; ,uz;L epge;jidfisAk; re;jpj;jpUe;jhy; kw;Wk; ,eepng ,y; Fwpg;gpl;bUf;fg;glhtpl;lhy; ngWkjp Fiwg;Gf; fpuaj;jpy; mstPL nra;ag;gLk;:

* xg;ge;jf; fhRg; gha;r;ry;fis jpul;Ltjw;fhf nrhj;jpid itj;jpUg;gjid Nehf;fhf; nfhz;bUe;jhy; nrhj;jhdJ tzpf khjphpapDs; itj;jpUf;fg;gLk; ; kw;Wk;
* epjpr; nrhj;jpd; xg;ge;j epajpfs; Fwpg;gpl;l jpfjpfspy;> Kjy; kw;Wk; epYitapYs;s Kjy; njhifapyhd tl;b nfhLg;gdTfs; khj;jpukhd fhRg; gha;r;ry;fSf;F toptFf;Fkhapd;.

Muk;g mstPl;bd; gpd;dh;> ,it gpd;dh; ngWkjp Fiwg;Gf; fpuaj;jpy; (nkhj;j nfhz;Lnry;yy; njhif tpttP ,id gad;gLj;jp> tYf;Fd;wYf;fhd Vw;ghl;bid fopj;J) mstPL nra;ag;gLfpd;wd. tpttP MdJ ifafg;gLj;jypyhd VNjDk; fopT my;yJ tl;lj;jpid kw;Wk; tpttP ,d; Xh; cs;shh;e;j ghfkhd fl;lzq;fs; kw;Wk; nrytpdq;fs; vd;gtw;iw fzf;fpnyLj;J fzpg;gplg;gLfpd;wd. ngWkjp Fiwg;ghdJ 'tl;b tUkhdj;jpy;' cs;slf;fg;gLtJld; tYf;Fd;wypypUe;J vOk; el;lq;fs; tUkhdf; $w;wpy; 'fld;fs; kw;Wk; Vida el;lq;fSf;fhd tYf;Fd;wy; fl;lzq;fspy;' mq;fPfhpf;fg;gLfpd;wd.

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
| khh;r; 31 ,y; cs;sthwhdJ | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| jpiwNrhp cz;bay;fs; | **6,319,142** | 4,106,963 | **6,319,142** | 4,106,963 |
| jpiwNrhp Kwpfs; | **675,064** | - | **1,539,558** | - |
| tpiyFwpg;gplg;glhj Kd;Dhpikg; gq;Ffs; | **-** | - | **734,686** | 706,476 |
| nkhj;jk; | **6,994,206** | 4,106,963 | **8,593,386** | 4,813,439 |
| epahag; ngWkjp | **6,984,078** | 4,114,978 | **8,620,175** | 4,821,454 |

**29.** Jizf;fk;gdpfspyhd KjyPLfs;

fzf;fPl;Lf;nfhs;if

Jizf;fk;gdpapyhd KjyPL fpuaj;jpy; Fwpg;gplg;gLtJld;> fk;gdpapd; epjpf; $w;Wf;fspy; ,yhgk; my;yJ el;lf; $w;wpy; rhl;lg;gl;l VNjDk; tYf;Fd;wy; el;lq;fs; fopf;fg;gl;L ,yq;if fzf;fPl;L epakq;fs; - LKAS 27 – ‘ jdpahd epjpf; $w;Wf;fs;’ f;F Vw;g Fwpg;gplg;gLfpd;wd.

Jizf;fk;gdpfs; vd;gd fk;gdpapdhy; fl;Lg;gLj;jg;gLk; epWtdq;fshFk;. Jizf;fk;gdpfs; fk;gdpf;F fl;Lg;ghlhdJ khw;wy; nra;ag;gl;l jpfjpapy; xUq;fpizf;fg;gLtJld; mj;jifa fl;Lg;ghL epWj;jg;gLk;tiu njhlh;e;Jk; xUq;fpizf;fg;gLk;. fk;gdpahdJ gpd;tUk; re;jh;g;gq;fspy; Xh; KjyPL nra;ag;gl;l epWtdj;jpid fl;Lg;gLj;Jtjhf Cfpf;fpd;wJ: mJ KjyPL nra;ag;gl;l epWtdj;Jldhd mjd; <Lghl;bypUe;J khw;wkilAk; tpistpw;F ntspg;ghL> my;yJ chpikapidf; nfhz;bUe;jhy; kw;Wk; KjyPL nra;ag;gl;l epWtdj;jpyhd mjd; mjpfhuj;jpDhlhf me;j tpisTfis ghjpf;Fk; Mw;wiyf; nfhz;bUe;jhy; vd;gdthFk;.

FOkj;jpDs;shd kPjpfs;> nfhLf;fy; thq;fy;fs;> tUkhdk;> nrytpdq;fs; kw;Wk; FOkj;jpDs;shd nfhLf;fy; thq;fy;fspypUe;J vOk; VNjDk; va;jg;ngwhj ,yhgq;fs; xUq;fpizf;fg;gl;l epjpf; $w;Wf;fs; jahhpf;fg;gLk;NghJ mfw;wg;gLfpd;wd.

fl;Lg;ghlw;w mf;fiwfs;> fk;gdpapdhy; Neubahf my;yJ kiwKfkhf Jizf;fk;gdpapd; nrhe;jkpy;yhj chpj;Jtj;jpd; gFjpapid gpujepjpj;Jtk; nra;fpd;wd.

fl;Lg;ghlw;w mf;fiwfs; xUq;fpizf;fg;gl;l epjp epiyikf; $w;wpy; chpj;Jtj;Jld; fhl;rpg;gLj;jg;gLfpd;wd Mdhy; fk;gdpapd; chpj;Jilikahsh;fspd; chpj;Jtj;jpypUe;J NtWgLj;jp fhz;gpf;fg;gLk;. ,yhgk; my;yJ el;lk; kw;Wk; Vida tphpthd tUkhdj;jpd; xt;nthU $Wk; fl;Lg;ghlw;w mf;fiwf;F chpj;jhdJ xUq;fpizf;fg;gl;l ,yhgk; my;yJ el;lf; Rw;wpy; jdpahf fhl;rpg;gLj;jg;gLfpd;wJ. fl;Lg;ghl;L mf;fiwf;F gpuNahfpf;fg;gLk; VNjDk; el;lq;fs; Xh; gw;whf;Fiwahd kPjpapid tpistpj;jhYk; fl;Lg;ghlw;w mf;fiwfspd; mf;fiwf;F vjpuhf xJf;fg;gLfpd;wJ. fl;Lg;ghlw;w mf;fiwfspd; ifafg;gLj;jyhdJ jha; epWtdj;jpd; ePbg;G Kiwapid gad;gLj;jp fzf;fPL nra;ag;gLfpd;wJ> ,jd; %yk; nrYj;jg;gl;l my;yJ ngwg;gl;l kWgadpd; epahag; ngWkjpf;Fk; kw;Wk; fl;Lg;ghlw;w mf;fiwfs; nrk;ikahf;fg;gLk; njhiff;Fk; ,ilNaahd tpj;jpahrkhdJ chpj;Jtkhf mq;fPfhpf;fg;gLfpd;wJ

fk;gdpapd; midj;J Jizf;fk;gdpfSk; ,yq;ifapy; xUq;fpizf;fg;gl;Ls;sJld; yq;fd; vyhad;]; itdhd;]; ypkpl;ll; gq;fshNj~py; xUq;fpizf;fg;gl;lJ. gpujhd eltbf;ifapd; %yk; itj;jpUf;fg;gLk; tpfpjhrhuq;fspyhd khw;wq;fSld; Jizf;fk;gdpfspd; Xh; gl;bayhdJ gf;fk; 179 ,y; fhzg;gLk; Fwpg;G 1.2 ,y; toq;fg;gl;Ls;sJ.

| khh;r; 31 ,y; cs;sthwhdJ | **2021** | | | **2020** | | |
| --- | --- | --- | --- | --- | --- | --- |
|  | chpj;Jilik | fpuak; | gzpg;ghsh;fsJ **/**  re;ijg;  ngWkjp | chpj;Jilik | fpuak; | gzpg;ghsh;fsJ **/**  re;ijg;  ngWkjp |
| fk;gdp | **%** | &**. '000** | &**. '000** | **%** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| gPgs;]; yPrpq; tpyPl; nkNd[;kd;l; ypkpl;ll; | **100.00** | **175,000** | **332,983** | 100.00 | 175,000 | 304,841 |
| gPgs;]; yPrpq; g;nuhg;gh;l;b nltyg;kd;l; ypkpl;ll; | **100.00** | **550,000** | **1,013,914** | 100.00 | 550,000 | 1,104,209 |
| gPgs;]; yPrpq; n`t;nyhf; gpnuhg;gh;l;B]; ypkpl;ll; | **100.00** | **600,000** | **626,158** | 100.00 | 600,000 | 616,910 |
| gPgs;]; ikf;Nuh-nfhkh;]; ypkpl;ll; | **100.00** | **150,000** | **367,437** | 100.00 | 150,000 | 304,808 |
| gPgs;]; ,d;#ud;]; gpvy;rp | **75.00** | **600,000** | **4,590,000** | 75.00 | 600,000 | 2,955,000 |
| yq;fd; vyhad;]; itdhd;]; ypkpl;ll; | **51.00** | **1,138,788** | **1,482,658** | 51.00 | 1,138,788 | 1,440,838 |
| nkhj;jk; |  | **3,213,788** | **8,413,150** |  | 3,213,788 | 6,726,606 |

gPgs;]; ,d;#ud;]; gpvy;rp ,idj; jtpu Jizf;fk;gdpfs; nfhOk;G gq;Fg; ghpth;j;jidapy; gl;bayplg;gltpy;iy. Jizf;fk;gdpfspyhd KjyPl;by; gzpg;ghsh;fsJ ngWkjpaplyhdJ Njwpa nrhj;jpd; mbg;gilapy; Nkw;nfhs;sg;gl;Ls;sd. gPgs;]; ,d;#ud;]; gpvy;rp re;ijg; ngWkjp mbg;gilapy; ngWkjpaplg;gl;Ls;sJ.

fzprepiy fl;Lg;ghlw;w mf;fiwapidf; (fm) nfhz;Ls;s FOkj;jpd; Jizf;fk;gdpfs; njhlh;ghd jfty;fsJ RUf;fk; gpd;tUk; ml;ltizapy; nfhLf;fg;gl;Ls;sd.

| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ | **2021** | | | **2020** | | |
| --- | --- | --- | --- | --- | --- | --- |
|  | gPgs;]; ,d;#ud;];  gpvy;rp | yq;fd; vyhad;];  itdhd;];  ypkpl;ll; | nkhj;jk; | gPgs;]; ,d;#ud;];  gpvy;rp | yq;fd; vyhad;];  itdhd;];  ypkpl;ll; | nkhj;jk; |
|  |  |  |  |  |  |  |
| fl;Lg;ghlw;w mf;fiw (fm) rjtPjk; | **25%** | **49%** |  | 25% | 49% |  |
|  |  |  |  |  |  |  |
|  | &**. '000** | &**. '000** | &**. '000** | &. '000 | &. '000 | &. '000 |
|  |  |  |  |  |  |  |
| Njwpa nraw;ghl;L tUkhdk; | **5,294,873** | **361,819** | **5,656,692** | 5,252,053 | 381,416 | 5,633,469 |
| fop: nraw;ghl;Lr; nrytpdq;fs; | **3,728,072** | **303,451** | **4,031,523** | 4,437,888 | 182,443 | 4,620,331 |
| tUkhd thpf;F Ke;jpa ,yhgk; | **1,566,801** | **58,368** | **1,625,169** | 814,165 | 198,973 | 1,013,138 |
| fop: tUkhd thpr; nrytpdk; | **363,208** | **55,468** | **418,676** | 320,626 | 77,147 | 397,773 |
| thpf;F gpe;jpa ,yhgk; | **1,203,593** | **2,900** | **1,206,493** | 493,539 | 121,826 | 615,365 |
| fl;Lg;ghlw;w mf;fiwf;F (fm)xJf;fg;gl;l ,yhgk; | **300,898** | **1,421** | **302,319** | 123,384 | 59,695 | 183,079 |

| khh;r; 31 ,y; cs;sthwhdJ | **2021** | | | **2020** | | |
| --- | --- | --- | --- | --- | --- | --- |
|  | gPgs;]; ,d;#ud;]; gpvy;rp | yq;fd; vyhad;]; itdhd;]; ypkpl;ll; | nkhj;jk; | gPgs;]; ,d;#ud;]; gpvy;rp | yq;fd; vyhad;]; itdhd;]; ypkpl;ll; | nkhj;jk; |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| fhR kw;Wk; fhRf;Fr; rkdhditfs; | **1,045,082** | **42,604** | **1,087,686** | 350,478 | 43,773 | 394,251 |
| tq;fp kw;Wk; epjpapay; epWtdq;fSldhd kPjpfs; | **2,815,391** | **505,607** | **3,320,998** | 3,162,759 | 702,633 | 3,865,392 |
| fld;fs; kw;Wk; tUkjpfs; | **2,558,607** | **4,735,863** | **7,294,470** | 2,728,813 | 2,732,523 | 5,461,336 |
| fhg;GWjp kw;Wk; kPs;fhg;GWjp tUkjpfs; | **1,643,629** | **-** | **1,643,629** | 1,840,239 | - | 1,840,239 |
| epjpr; nrhj;Jf;fs; - Vida tphpthd tUkhdj;jpDhlhf epahag; ngWkjpapy; | **426,376** | **-** | **426,376** | 1,131,321 | - | 1,131,321 |
| ngWkjp Fiwg;Gf; fpuaj;jpy; fld; fUtp | **864,494** | **691,274** | **1,555,768** | - | 666,840 | 666,840 |
| Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzk; kw;Wk; mUtr; nrhj;Jf;fs; | **182,322** | **147,778** | **330,100** | 224,164 | 184,843 | 409,007 |
| Vida nrhj;Jf;fs; | **1,597,954** | **204,811** | **1,802,765** | 661,596 | 153,468 | 815,064 |
| nkhj;jr; nrhj;Jf;fs; | **11,133,855** | **6,327,937** | **17,461,792** | 10,099,370 | 4,484,080 | 14,583,450 |
|  |  |  |  |  |  |  |
| tq;fpfSf;F nrYj;jNtz;bait | **3,020** | **105,449** | **108,469** | 359,447 | - | 359,447 |
| thbf;ifahsh;fSf;F nrYj;jNtz;bait | **-** | **2,944,262** | **2,944,262** | - | 1,487,573 | 1,487,573 |
| Vida epjpg; nghWg;Gf;fs; | **691,728** | **273,396** | **965,124** | 714,002 | 284,807 | 998,809 |
| Vida nghWg;Gf;fs; | **482,995** | **97,658** | **580,653** | 242,858 | 91,413 | 334,271 |
| fhg;GWjp nghWg;Gf;fs; kw;Wk; nrYj;jNtz;ba kPs;fhg;GWjp | **5,089,039** | **-** | **5,089,039** | 5,132,753 | - | 5,132,753 |
| nkhj;j nghWg;Gf;fs; | **6,266,782** | **3,420,765** | **9,687,547** | 6,449,060 | 1,863,793 | 8,312,853 |
| Njwpa nrhj;Jf;fspd; ngWkjp | **4,867,073** | **2,907,172** | **7,774,245** | 3,650,310 | 2,620,287 | 6,270,597 |
| fl;Lg;ghlw;w mf;fiwapd; (fm) nfhz;L nry;yy; njhif | **1,216,768** | **1,424,514** | **2,641,283** | 912,578 | 1,283,941 | 2,196,518 |
|  |  |  |  |  |  |  |
| nraw;ghl;L eltbf;iffspypUe;jhd fhRg; gha;r;ry;fs; | **360,314** | **2,920** | **363,234** | 249,203 | 55,222 | 304,425 |
| KjyPl;L eltbf;iffspypUe;jhd fhRg; ghar;ry;fs; | **(163,440)** | **1,492** | **(161,948)** | 197,202 | (1,912) | 195,290 |
| epjpaspj;jy; eltbf;iffspypUe;jhd fhRg; gha;r;ry;fs; | **(18,428)** | **(301,060)** | **(319,488)** | 53,078 | 85,248 | 138,326 |
| fhR kw;Wk; fhRf;Fr; rkdhditfspyhd Njwpa mjpfhpg;G | **178,446** | **(296,648)** | **(118,202)** | 499,483 | 138,558 | 638,041 |

**30.** KjyPl;L Mjdk;

fzf;fPl;Lf;nfhs;if

KjyPl;L Mjdk; vd;gJ xd;wpy; thlif tUkhdj;jpid ciog;gjw;fhf my;yJ %yjd kjpg;Ngw;wj;jpw;F my;yJ ,t;tpuz;Lf;fhfTk; itj;jpUf;fg;gLgit Mdhy; tof;fkhd tzpf eltbf;ifapd;NghJ tpw;gidf;fhf> nghUl;fs; kw;Wk; Nritfis cw;gj;jpnra;tjw;F my;yJ tpepNahfpg;gjw;F my;yJ eph;thf Nehf;fq;fSf;fhf itj;jpUf;fg;gLgit my;y.

KjyPl;L Mjdq;fs; Muk;gj;jpy; fpuaj;jpy; mq;fPfhpf;fg;gLfpd;wd. Muk;g mq;fPfhuj;jpd; gpd;dh; KjyPl;L Mjdq;fs; epahag; ngWkjpapy; Fwpg;gplg;gLtJld; mJ epjp epiyikf; $w;W jpfjpapy; re;ij epytuj;jpid gpujpgypf;fpd;wJ. epahag; ngWkjpapd; khw;wq;fspypUe;J vOk; ,yhgq;fs; my;yJ el;lq;fs; mit vOk; tUlj;jpy; ,yhgk; my;yJ el;lf; $w;wpy; cs;slf;fg;gLfpd;wd.

FOkf; fk;gdpfs; kw;WNkhh; FOkj;jpd; /fk;gdpapd; KjyPl;L Mjdj;jpd; fzprkhdsT gFjpapid mkh;Tnfhz;lhy;> mj;jifa KjyPl;L MjdkhdJ xUq;fpizf;fg;gl;l epjpf; $w;Wf;fspy; Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzkhf ftdpf;fg;gl;L ,yq;if fzf;fPl;L epakk; - LKAS 16 - 'Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzk;" ,d; gpufhuk; fzf;fpylg;gl;Ls;sJ.

mq;fPfhuj;jpypUe;J mfw;Wjy;

KjyPl;L Mjdq;fs; gpd;tUk; re;jh;g;gq;fdpy; mq;fPfhuj;jpypUe;J mfw;wg;gLfpd;wd. mit tpw;gid nra;ag;gl;lhy; my;yJ KjyPl;L MjdkhdJ gad;ghl;bypUe;J epue;jukhf ePf;fg;gl;bUe;jhy; kw;Wk; mjd; tpw;gidapypUe;J vt;tpjkhd vjph;fhy nghUshjhu eyDk; vjph;ghh;f;fg;glhtpl;lhy; MFk; Xh; KjyPl;L Mjdj;jpd; tpw;gid my;yJ Xa;TnfhLg;gjpypUe;jhd VNjDk; ,yhgq;fs; my;yJ el;lq;fs; ,yhgk; my;yJ el;lf; $w;wpy; mJ Xa;TnfhLf;fg;gl;l my;yJ tpw;gid nra;ag;gl;l tUlj;jpy; mq;fPfhpf;fg;gLfpd;wJ.

KjyPl;L Mjdj;jpw;F / j;jpypUe;J gpd;duhd khw;wy;fs;

KjyPl;L Mjdj;jpw;F gad;ghl;by; khw;wk; fhzg;gl;lhy; khj;jpuNk khw;wy;fs; nra;ag;gLfpd;wd. chpikahsuJ mkh;T epiwtile;jjw;fhd rhd;W> kw;WNkhh; jug;gpdUf;fhd Xh; nraw;ghl;L Fj;jifapd; Muk;gk;> my;yJ fl;Lkhdj;jpd; my;yJ mgptpUj;jpapd; epiwT.

KjyPl;L Mjdj;jpypUe;J gpd;tUtd ,lk;ngw;why; khj;jpuNk khw;wy;fs; nra;ag;gLfpd;wd. gad;ghl;byhd Xh; khw;wk;> chpikahsh; mkh;Tnfhs;sy; Muk;gpj;jhy; my;yJ tpw;gid nra;Ak; Nehf;fj;Jld; mgptpUj;jpapid Muk;gpj;jpUe;jhy;.

KjyPl;L Mjdj;jpypUe;J chpikahsh; mkh;Tnfhz;l Mjdj;jpw;F my;yJ ,Ug;GfSf;F khw;wy; nra;tjw;fhf> gad;ghl;byhd khw;wy; ,lk;ngw;w jpfjpapy; gpd;dh; fzf;fPL nra;tjw;fhf Mjdj;jpd; fUjg;glf;$ba fpuakhdJ mjd; epahag; ngWkjpahFk;.

Xh; chpikahsh; mkh;Tnfhz;l Mjdkhf fk;gdpapdhy; mkh;Tnfhs;sg;gLk; Mjdk; fhzg;gLkhapd; mJ KjyPl;L Mjdkhf tUtJld; fk;gdpahdJ gad;ghl;byhd khw;wk; ,lk;ngWk; jpfjp tiuf;Fk; Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzk; vd;gtw;wpd; fPo; Fwpg;gplg;gl;l nfhs;ifapd; gpufhuk; mj;jifa Mjdk; fzf;fPL nra;ag;gLfpd;wJ.

chpikahsh; mkh;Tnfhz;l Mjdk; kw;Wk; KjyPl;L Mjdj;jpw;fhd ,Ug;GfspypUe;jhd Xh; khw;wYf;F> me;j jpfjpapy; cs;sthwhd nrhj;jpd; epahag; ngWkjpf;Fk; mjd; Kd;ida nfhz;Lnry;yy; njhiff;Fkhd VNjDk; tpj;jpahrkhdJ ,yhgk; my;yJ el;lf; $w;wpy; mq;fPfhpf;fg;gLfpd;wd. fk;gdp / FOkkhdJ Xh; Rakhf eph;khzpf;fg;gl;l KjyPl;L Mjdj;jpd; fl;Lkhdj;jpid my;yJ mgptpUj;jpapid epiwTnra;jpUe;jhy; me;j jpfjpapyhd Mjdj;jpd; epahag; ngWkjpf;Fk; mjd; Kd;ida nfhz;Lnry;yy; njhiff;Fk; ,ilNaahd VNjDk; tpj;jpahrkhdJ ,yhgk; my;yJ el;lf; $w;wpy; mq;fPfhpf;fg;gLfpd;wJ.

KjyPl;L Mjdj;jpd; epahag; ngWkjp

FOkj;jpd; kw;Wk; fk;gdpapd; KjyPl;L MjdkhdJ epahag;ngWkjpapy; gpujpgypf;fg;gLfpd;wJ. xj;j nrhj;Jf;fspd; eilKiw re;ij tpiyfs; fpilf;fg;ngWk;NghJ> ,e;j nrhj;Jf;fspd; epahag; ngWkjpfis kjpg;gpLtjpy; mj;jifa rhd;Wfs; fUj;jpnyLf;fg;gLfpd;wd. mj;jifa jfty;fs; fpilf;fhjtplj;J> Xh; epahahkhd epahag; ngWkjp kjpg;gPLfspy; FOkk; kw;Wk; fk;gdpahdJ epahag; ngWkjpfshf cilikahaf;fj;jf;f njhiffis jPh;khdpf;fpd;wJ. ,J kjpg;gPLfspd; mbg;gilapy; foptpwf;fk; nra;ag;gl;l fhRg; gha;r;ry;fspd; vjph;fhyf; fzpg;gpid fUj;jpnyLg;gJld;> xj;j Mjdq;fSf;fhd eilKiw re;ij thlif Nghd;w rhd;WfspypUe;J ngwg;gl;lit kw;Wk fhRg; gha;r;ry;fspd; njhif kw;Wk; Neuk; vd;gtw;wpyhd epr;rakw;wjd;ikapid gpujpgypf;Fk; foptpwf;f tPjq;fis gad;gLj;jp jPh;khdpf;fpd;wJ.

epahag; ngWkjpapid jPh;khdpj;jy;

nghUj;jkhd mq;fPfhpf;fg;gl;l njhopy;rhh; jfikfisAila kw;Wk; kjpg;gplg;gLk; Mjdj;jpd; tifapy; kw;Wk; mJ mike;Js;s ,lj;jpy; rkPgj;ija mDgtk; nfhz;l ntspthhp kw;Wk; RahjPd kjpg;gPl;lhsh;fs;> xt;nthU tUlKk; KjyPl;L Mjdj; Njf;fj;jpid kjpg;gPL nra;fpd;whh;fs;. epjpapay; fhyg;gFjpfspy;> me;jf; fhyg;gFjpapDs; gzpg;ghsh; rigapdhy; epahag; ngWkjp jPh;khdpf;fg;gLfpd;wJ.

epahag; ngWkjpfs; re;ijg; ngWkjpfspd; mbg;gilapyhFk; vd;gJld;> gad;ghl;bYs;s ngWkjp my;yJ mstPl;L jpfjpapy; re;ij gq;Fgw;Weh;fSf;fpilNa Xh; Kiwahd nfhLf;fy; thq;fypy; Mjdk; tpw;gid nra;af;$ba kjpg;gplg;gl;l njhif vd;gtw;wpyhFk;. .

cilikahsh; FbapUf;Fk Mjdq;fs; kw;Wk; KjyPl;L Mjdk;:

Xh; Mjdk; KjyPl;L Mjdkhf jfik ngWfpd;wjh vd;W jPh;khdpg;gjpy; FOkk; / fk;gdpahdJ Mjdk; RahjPd fhRg;gha;r;ry;fis cUthf;Ffpd;wjh vd;w Xh; jPh;khdj;jpid Nkw;nfhs;fpd;wJ. ,J Mjdj;jpw;F khj;jpukd;wp Vida nrhj;Jf;fSf;Fk; cilikahf;fj;jf;f fhRg;gha;r;ry;fshf ,Uj;jyhfhJ. Jizr;Nritfs; fzprkhdsth vdj; jPh;khdpg;gjpy; jPh;thdJ gpuNahfpf;fg;gLfpd;wJ Vnddpy; mt;thwhapd; Mjdk; Xh; KjyPl;L Mjdkhf jfik ngwhJ.

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
|  | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| Vg;uy; 01 ,y; cs;sthwhd kPjp | **-** | - | **1,131,652** | 1,131,596 |
| ,t;tUlj;jpyhd Nrh;f;iffs; | **-** | - | **-** | 56 |
| ,t;tUlj;jpyhd khw;wy;fs; | **-** | - | **(310,988)** | - |
| khhr; 31 ,y; cs;sthwhd kPjp | **-** | - | **820,664** | 1,131,652 |

,yf;fk; 7 kw;Wk; 9> n`t;nyhf; tPjp> nfhOk;G 7 ,y; mike;Js;s fhzp kw;Wk; fl;blkhdJ gPgs;]; yPrpq; n`t;nyhf; g;nuhg;gl;B]; ypkpl;ll;bdhy;> kf;fs; tq;fp> gPgs;]; ,d;#ud;]; gpvy;rp kw;Wk; gPgs;]; yPrpq; md;l; itdhd;]; gpvy;rp Mfpa epWtdq;fSf;F thliff;F tplg;gl;Ls;sJ. FOkj;jpd; epjpf; $w;Wf;fspy; kf;fs; tq;fpf;F thliff;F tplg;gl;l Mjdj;jpd; NtWgLj;jg;gl;l gFjp FOkj;jpw;fhd KjyPl;L Mjdkhf tifg;gLj;jg;gl;Ls;sJ. ,e;j NtWgLj;jYf;fhd mbg;gilahdJ thliff;F tplg;gl;l rJu mb vz;zpf;ifapd; mbg;gilapyhFk;. ,t;tUlj;jpy;> kf;fs; tq;fp thliff;F tplg;gl;l XU gFjpapypUe;J mfd;wJld; mj;jifa gFjpahdJ ,t;tUlj;jpy; Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzj;jpw;F khw;wy; nra;ag;gl;lJ.

Nkw;Fwpg;gpl;l KjyPl;L Mjdj;jpd; re;ijg; ngWkjpaplyhdJ 31 brk;gh; 2020 ,y; fk;gdp / FOkj;Jld; njhlh;Gglhj RahjPd kjpg;gPl;lhsuhd jpU. Nf.b.b. jpNruh> FRIS (Eng) mth;fspdhy; Nkw;nfhs;sg;gl;lJ.

Nkw;Fwpg;gpl;l KjyPl;L Mjdk; njhlh;ghf mq;fPfhpf;fg;gl;l thlif tUkhdkhdJ gf;fk; 192 ,y; fhzg;gLk; Fwpg;G 10 ,y; toq;fg;gl;Ls;sJ.

Nkw;Fwpg;gpl;l KjyPl;L Mjdk; njhlh;ghf mq;fPfhpf;fg;gl;l Neubr; nraw;ghl;L nrytpdq;fs; gf;fk; 198 ,y; fhzg;gLk; Fwpg;G 15 ,y; ntspg;gLj;jg;gl;Ls;sJ.

**31.** Vida nrhj;Jf;fs;

fzf;fPl;Lf;nfhs;if

fk;gdp kw;Wk; FOkkhdJ mtw;wpd; Vida midj;J nrhj;Jf;fisAk; Vida epjpr; nrhj;Jf;fshf kw;Wk; Vida epjpapayy;yhjh nrhj;Jf;fshf tifg;gLj;Jfpd;wd. Vida epjapayy;yhj nrhj;Jf;fs; gpujhdkhf Kw;gz nfhLg;gdTfs;> kPl;fj;jf;f ngNrt> ifapUg;G kw;Wk; ehdhtpj tUkjpfis cs;slf;Ffpd;wd. Kw;gzf; nfhLg;gdTfs; tuyhw;Wf; fpuaj;jpy; nfhz;L nry;yg;Lfpd;wd.

xj;jpitf;fg;gl;l nrytpdq;fs;

xj;jpitf;fg;gl;l ifafg;gLj;jy; fpuaq;fs; (xiffp)

Gjpa tzpfq;fis ifafg;gLj;Jtjpyhd gpd;tUtd cs;slq;fyhd fpuaq;fs;> juFf;$yp> fhg;GWjp xg;ge;jk;;> re;ijg;gLj;jy; kw;Wk; fhg;GWjp xg;ge;j toq;fy; nrytpdq;fs;> Gjpa tzpfq;fsJ cw;gj;jpAld; Neubahf njhlh;Gilait ,e;jr; nrytpdq;fs; vjph;fhy fhg;GWjp jtizf;fl;lzj;jpypUe;J kPl;fg;glf;$basTf;F xj;jpitf;fg;gLfpd;wd. Vida midj;J ifafg;gLj;jy; fpuaq;fSk; mit Ml;gl;lNghJ Xh; nrytpdkhf mq;fPfhpf;fg;gLfpd;wJ. Muk;g mq;fPfhuj;jpd; gpd;dh;> xj;jpitf;fg;gl;l ifafg;gLj;jy; fpuaq;fs; (xiffp) fhyg;gFjpapd; kPJ ngWkjpFiwg;G nra;ag;gLfpd;wJ. ,J ciof;fg;glhj fhg;GWjp jtizf;fl;lzk; ngWkjp Fiwg;G nra;ag;gLtjd; mbg;gilapy; Nkw;nfhs;sg;gLfpd;wJ.

vjph;ghh;f;fg;gLk; gad;ghl;L MAl;fhyj;jpy; my;yJ nrhj;jpy; Gije;Js;s vjph;fhy nghUshjhu eyd;fspd; vjph;ghh;f;Fk; Efh;Tg; Nghf;fpyhd khw;wq;fs; ngWkjpFiwg;Gf; fhyj;jpid khw;Wtjd; %yk; kw;Wk; mit Xh; fzf;fPl;L kjpg;gPl;byhd khw;wkhf fUjg;gLfpd;wJ.

njhlh;Gila xg;ge;jq;fs; Kjph;tilAk;NghJ my;yJ uj;Jnra;ag;gLk;NghJ xiffp mq;fPfhuj;jpypUe;J mfw;wg;gLfpd;wJ.

xiffp ,d; Xh; tYf;Fd;wy; kPsha;thdJ xt;nthU mwpf;ifaplg;gLk; jpfjpapYk; nraw;gLj;jg;gLfpd;wJ my;yJ tYf;Fd;wy; vOtjw;fhd Xh; Fwpfhl;b fhzg;gLkhapd; mbf;fb kPsha;T nra;ag;gLfpd;wJ. kPl;fj;jf;f njhifahdJ nfhz;L nry;yy; njhifapYk; ghh;f;f Fiwthff; fhzg;gLk;NghJ Xh; tYf;Fd;wy; el;lkhdJ ,yhgk; my;yJ el;lf; $w;wpy; mq;fPfhpf;fg;gLfpd;wJ. xt;nthU mwpf;ifaplg;gLk; fhyj;jpw;Fk; nghWg;G NghJik Nrhjidapy; xiffp Ak; fUjg;gLfpd;wJ.

kPs;fhg;GWjp juFf;$ypfs;

ntspthhp kPs;fhg;GWjp xg;ge;jq;fspyhd tUkjpahd juFf;$ypfs; xj;jpitf;fg;gl;L vjph;ghh;f;fg;gLk; fhg;GWjp jtizf;fl;lzk; nrYj;jNtz;ba fhyj;jpd; kPJ Xh; Neh;Nfhl;L mbg;gilapy; ngWkjp Fiwg;gr; nra;ag;gLfpd;wJ.

|  |  |  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- | --- | --- |
| khh;r; 31 ,y; cs;sthwhdJ |  | gf;fk; | **2021** | **2020** | **2021** | **2020** |
|  | Fwpg;G | ,y. | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| Vida epjpr; nrhj;Jf;fs; - fhg;GWjp juFf;$yp |  |  | **126,949** | 232,692 | **-** | - |
| epjpapayy;yhj nrhj;Jf;fs; | 31.1 | 240 | **448,271** | 914,309 | **932,018** | 1,235,329 |
| nkhj;jk; |  |  | **575,220** | 1,147,001 | **932,018** | 1,235,329 |

**31.1** epjpapayy;yhj nrhj;Jf;fs;

|  |  |  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- | --- | --- |
| khh;r; 31 ,y; cs;sthwhdJ |  | gf;fk; | **2021** | **2020** | **2021** | **2020** |
|  | Fwpg;G | ,y. | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| Kw;gzf; nfhLg;gdTfs; |  |  | **105,693** | 145,383 | **68,320** | 124,859 |
| tUkjpahd gq;fpyhgk; |  |  | **-** | 310,000 | **-** | - |
| ifapUg;Gf;fs; |  |  | **58,380** | 49,596 | **65,708** | 57,920 |
| Kd;nrYj;;jg;gl;l nrytpdk; |  |  | **72,367** | 67,914 | **81,759** | 76,409 |
| gzpahl;nlhFjp fld;fspy; ngWkjpFiwf;fg;glhj fpuak; (1 ehs; tpj;jpahrk;) | 31.1.1 | 241 | **78,624** | 123,264 | **78,924** | 123,264 |
| xj;jpitf;fg;gl;l nrytpdq;fs; |  |  | **-** | - | **210,104** | 244,874 |
| Vida epjpapayy;yhj nrhj;Jf;fs; |  |  | **133,207** | 218,152 | **427,203** | 608,003 |
| nkhj;jk; |  |  | **448,271** | 914,309 | **932,018** | 1,235,329 |

**31.1.1** gzpahl;nlhFjp fld;fspyhd ngWkjpFiwf;fg;glhj fpuaq;fs; (1 ehs; tpj;jpahrk;)

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
| khh;r; 31 ,y; cs;sthwhdJ | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| Vg;uy; 01 ,y; cs;sthwhdJ | **123,264** | 128,906 | **123,264** | 129,509 |
| tUlj;jpw;fhd fl;lzk; | **(44,640)** | (5,642) | **(44,340)** | (6,245) |
| khh;r; 31 ,y; cs;sthwhd kPjp | **78,624** | 123,264 | **78,924** | 123,264 |

**32.** Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzk;

fzf;fPl;Lf;nfhs;if

mq;fPfhuj;jpd; mbg;gil

Mjdk;> nghwpj;njhFjp; kw;Wk; cgfuzk; vd;gd njhl;Lzuf;$ba cUg;gbfs; vd;gJld; ,it Nritfs; toq;fYf;fhf my;yJ eph;thf Nehf;fq;fSf;fhf kw;Wk; xU tUlj;jpw;Fk; Nkyhd fhyg;gFjpapy; gad;gLj;Jtjw;F vjph;ghh;f;fg;gLfpd;wJ.

nrhj;Jld; ,ize;Js;s vjph;fhy nghUshjhu eyd;fs; FOkj;jpw;F gha;r;rg;gLk; kw;Wk; nrhj;jpd; fpuakhdJ ek;gfkhf mstplg;glf;$ba rhj;jpak; fhzg;gLkhapd; Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzk; mq;fPfhpf;fg;gLfpd;wJ.

mstPl;bd; mbg;gil

Xh; nrhj;jhf mq;fPfhpf;fg;gLk; jfikapidf; nfhz;l Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzj;jpd; xU cUg;gb Muk;gj;jpy; fpuaj;jpy; mstplg;gLfpd;wJ. fpuakhdJ nrhj;jpd; ifafg;gLj;jYld; Neubahf cilikahf;fj;jf;f nrytpdj;ij cs;slf;FtJld; mjd; gpd;dh; xU gFjpapid Nrh;g;gjw;F my;yJ khw;wPL nra;tjw;fhf Ml;gl;l nrytpdj;ijAk; cs;slf;Fk;. Rakhf eph;khzpf;fg;gl;l nrhj;Jf;fspd; fpuak; %yg; nghUl;fs; kw;Wk; Neub ciog;G> nrhj;jpid mjd; gad;ghl;bd; Nehf;fj;jpw;fhf mjid nraw;gLk; epiyikf;F nfhz;LtUtjw;F Neubahf cilikahf;fj;jf;f NtW VNjDk; nrytpdq;fs; kw;Wk; ghfk; ghfkha; gphpj;njLg;gjw;F kw;Wk; cUg;gbfis fow;Wtjw;F kw;Wk; jsj;jpy; mtw;iw GdUj;jhuzk; nra;tjw;fhd nrytpdq;fs; kw;Wk; %yjdkhf;fg;gl;l fld;ngwy; fpuaq;fs; vd;gtw;iw cs;slf;Fk;. njhlh;Gila cgfuzj;jpd; nraw;ghl;bw;F Xh; xUq;fpize;j ghfkhAs;s nfhs;tdT nra;ag;gl;l nkd;nghUs; fzpdp cgfuzj;jpd; Xh; ghfkhf %yjdthf;fg;gLfpd;wJ.

Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzj;jpd; Xh; cUg;gbapd; ghfq;fs; ntt;NtW gad;ghl;L MAl;fhyq;fisf; nfhz;bUg;gpd;> mit Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzj;jpd; gpuj;jpNaf cUg;gbfshf (ghhpa gphpTfs;) fzf;fPL nra;ag;gLfpd;wd.

fk;gdp kw;Wk; FOkkhdJ Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzq;fSf;F fpua Kiwapid gpuNahfpg;gJld; nfhs;tdTf; fpuak; my;yJ fl;Lkhzj;Jld; mtw;wpyhd VNjDk; jw;nrayhd nrytpdq;fs; kw;Wk; mjpypUe;j jpuz;l ngWkhdj;Nja;T kw;Wk; VNjDk; jpuz;l tYf;Fd;wy; el;lq;fs; fopf;fg;gl;L gjpT nra;fpd;wJ.

mLj;JtUk; fpuak;

Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzj;jpd; xU cUg;gbapd; xU gFjpapid khw;wPL nra;tjw;fhd fpuak;> mg;gFjpapy; nghjpe;Js;s vjph;fhy nghUshjhu eyd;fs; FOkj;jpw;F ghar;rg;gLk; kw;Wk; mjd; fpuakhdJ ek;gfkhf mstpl ,aYk; rhj;jpak; fhzg;gLkhapd; nfhz;L nry;yy; njhifapy; mq;fPfhpf;fg;gLk;. Mjdk;> nghwpj;njhFjp kw;Wk; ehshe;j gOJghh;j;jy; nrythdJ mJ Ml;lgl;l rkaj;jpy; ,yhgk; my;yJ el;lf; $w;wpy; tpjpf;fg;gLfpd;wJ..

gOJghh;j;jy; kw;Wk; guhkhpg;G

gOJghh;j;jy; kw;Wk; guhkhpg;ghdJ mit Ml;gl;l epjpapay; fhyg;gFjpapy; ,yhgk; my;yJ el;lf; $w;wpy; tpjpf;fg;gLfpd;wJ. ghhpa GJg;gpj;jy; nrytpdkhdJ> eilKiwapYs;s nrhj;Jf;fspd; kpf rkPgj;jpy; kjpg;gplg;gl;l nrayhw;wy; juj;jpYk; Nkyhd vjph;fhy nghUshjhu eyd;fs; fk;gdpf;F kw;Wk; FOkj;jpw;F gha;r;rg;gLk; rhj;jpak; fhzg;gl;bUe;jhy; kw;Wk; GJg;gpj;jyhdJ nrhj;jpd; ,dq;fhzf;$ba Xh; gFjpapid khw;wPL nra;jpUe;jhy; nrhj;jpd; nfhz;Lnry;yy; njhifapDs; cs;slf;fg;gLk;. ghhpa GJg;gpj;jy;fs; njhlh;Gila nrhj;jpd; vQ;rpa gad;ghl;Lf; fhyg;gFjpapy; ngWkhdj;Nja;T nra;ag;gLfpd;wd.

mq;fPfhuj;jpypUe;J mfw;wy;

tpw;gid nra;ag;gl;lhy; my;yJ mjd; gad;ghl;bypUe;J ve;jtpj nghUshjhu eyd;fSk; vjph;ghh;f;fg;glhtpl;lhy; Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzk; mq;fPfhuj;jpypUe;J mfw;wg;gLfpd;wd. nrhj;jpd; mq;fPfhu mfw;wypypUe;jhd VNjDk; ,yhgk; my;yJ el;lkhdJ (Njwpa tpw;gid tUtha; kw;Wk; nrhj;jpd; nfhz;Lnry;yy; njhiff;Fk; ,ilNaahd tpj;jpahrkhf fzpg;gplg;gl;lJ) nrhj;jhdJ mq;fPfhu mfw;wk; nra;ag;gl;l tUlj;jpy; ,yhgk; my;yJ el;lf; $w;wpy; ‘ Vida nraw;ghl;L tUkhdk;’ ,y; mq;fPfhpf;fg;gLfpd;wJ.

ngWkhdj;Nja;T

Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzk; Mfpatw;wpd; Xh; cUg;gbapd; xt;nthU ghfKk; mjd; kjpg;gplg;gl;l gaDs;s MAl;fhyj;jpy; kPJ Xh; Neh;Nfhl;L mbg;gilapy; ,yhgk; my;yJ el;lf; $w;wpy; mq;fPfhpf;fg;gLfpd;wJ. Vnddpy;> ,e;j KiwahdJ nrhj;jpDs; Gije;Js;s vjph;fhy nghUshjhu eyd;fspd; vjph;ghh;f;Fk; Efh;Tg; Nghf;fpid kpfTk; neUf;fkhd gpujpgypg;gjdhyhFk;. fhzpahdJ ngWkhdj;Nja;T nra;ag;gLtjpy;iy.

Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzq;fspd; gad;ghl;L MAl;fhyq;fs;

FOkk; kw;Wk; fk;gdpahdJ Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzq;fspd; kjpg;gplg;gl;l gad;ghl;L MAl;fhyj;jpy; mtw;wpd; kjpg;gplg;gl;l vr;rg;ngWkjpfis fzf;fpnyLj;jjd; gpd;dh; Neh;Nfhl;L Kiwapid gad;gLj;jp ngWkhdj;Nja;T nra;fpd;wJ. kjpg;gplg;gl;l gaDs;s MAl;fhykhdJ FOkj;jpd; Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzq;fspd; gad;ghl;bypUe;J FOkk; kw;Wk; fk;gdpahdJ vjph;fhy nghUshjhu eyd;fis ngWtjw;F vz;zpAs;s Kfhikj;Jtj;jpd; kjpg;gPl;Lf; fhyj;jpidg; gpujpgypf;fpd;wJ. vr;rg; ngWkjpahdJ FOkk; / fk;gdp nrhj;jpd; tpw;gidapypUe;J jw;NghJ ngwf;$ba njhifapid Kfhikj;Jtj;jpd; kjpg;gplg;gl;l njhifahdJ gpujpgypf;fpd;wJ. ,J kjpg;gplg;gl;l tpw;gidf; fpuaj;jpid fopj;J> nrhj;jhdJ Vw;fdNt mjd; gad;ghl;L MAl;fhyj;jpid mile;Js;sJ kw;Wk; mg;NghJ vjph;ghh;f;Fk; epiyikapy; fhzg;gLfpd;wJ vd;w mbg;gilapyhFk;. vjph;ghh;f;fg;gLk; kl;lj;jpyhd gad;ghL kw;Wk; njhopy;El;g mgptpUj;jpfspyhd khw;wq;fs; ,e;j nrhj;Jf;fspd; nghUshjhuk;> gad;ghl;L MAl;fhyk; kw;Wk; vr;rg; ngWkjpfis ghjpf;fyhk;. ,J mjd; tpisthf vjph;fhy ngWkhdj;Nja;T fl;lzj;jpy; jhf;fk; Vw;gLj;jyhk;.

kjpg;gplg;gl;l gaDs;s MAl;fhyk; gpd;tUkhW;

| nrhj;jpd; tFg;G | **%** tUlj;jpw;F | fhyk; |
| --- | --- | --- |
| ,iwapyp fl;blq;fs; | 2 | 50 tUlq;fs; |
| Fj;jif Mjdq;fspyhd Nkk;gLj;jy;fs; | 25 | 4 tUlq;fs; |
| Nkhl;lhh; thfdq;fs; | 12.5 - 20 | 5 - 8 tUlq;fs; |
| fzpdp td;nghUs; | 20 | 5 tUlq;fs; |
| mYtyf cgfuzq;fs; | 10 - 20 | 5 -10 tUlq;fs; |
| jsghlq;fs; kw;Wk; nghUj;jpfs; | 20 | 5 tUlq;fs; |

Nkw;Fwpg;gplg;gl;l tPjq;fs; FOk epWtdq;fspdhy; xNu khjphpahf gad;gLj;jg;gLfpd;wd. ngWkhdj;Nja;T tPjq;fs; Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzk; Mfpatw;wpd; Xh; cUg;gbapd; xt;nthU Kf;fpakhd gFjpf;Fk; jdpj;jdpahf jPh;khdpf;fg;gLfpd;wd. mj;Jld; nrhj;jhdJ gad;ghl;bw;F fpilf;fg;ngWk;NghJ ngWkhdj;Nja;T Muk;gpf;fg;gLfpd;wJ. mjhtJ> Kfhikj;Jtk; fUjg;gl;l Kiwapy; nraw;gLtjw;fhd Mw;wYf;F mtrpakhd ,lk; kw;Wk; epiyik fhzg;gLk;NghjhFk;. Xh; nrhj;jpd; ngWkhdj;Nja;thdJ> mr;nrhj;jhdJ tpw;gidf;fhf itj;jpUf;fg;gLtjhf tifg;gLj;jg;gl;l jpfjp my;yJ nrhj;J mq;fPfhuj;jpypUe;J mfw;wg;gl;l jpfjp ,jpy; vJ Kjypy; tUfpd;wNjh mj;jpfjp njhlf;fk; epWj;jg;gLfpd;wJ. ngWkhdj;Nja;T Kiwfs;> gad;ghl;L MAl;fhyq;fs; kw;Wk; vr;rg; ngWkjpfs; vd;gd xt;nthU mwpf;ifaplg;gLk; jpfjpapYk; kPs;kjpg;gPL nra;ag;gl;L nghUj;jkhapd; rPuhf;fg;gLfpd;wJ.

**32.1** Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzk; - fk;gdp

|  | ,iwapyp epyk;  kw;Wk; fl;blq;fs; | Fj;jif  Mjdq;fspyhd  Nkk;gLj;jy;fs; | Nkhl;lhh;  thfdq;fs; | fzpdp td;nghUs; | mYtyf  cgfuzq;fs; | jsghlk; kw;Wk;  nghUj;jpfs; | nkhj;jk; |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |
| fpuak; |  |  |  |  |  |  |  |
| 1 Vg;uy; 2020 ,y; cs;sthwhd kPjp | **573,840** | **56,872** | **278,163** | **766,212** | **704,670** | **450,446** | **2,830,203** |
| Nrh;f;iffs; | **-** | **-** | **-** | **33,922** | **54,104** | **16,664** | **104,690** |
| tpw;gidfs; | **-** | **-** | **(52,440)** | **(39,869)** | **(74,924)** | **(7,129)** | **(174,362)** |
| 31 khh;r; 2021 ,y; cs;sthwhd kPjp | **573,840** | **56,872** | **225,723** | **760,265** | **683,850** | **459,981** | **2,760,531** |
| (fop): jpuz;l ngWkhdj;Nja;T |  |  |  |  |  |  |  |
| 1 Vg;uy; 2020 ,y; cs;sthwhd kPjp | **2,763** | **56,794** | **85,461** | **586,278** | **556,502** | **398,476** | **1,686,274** |
| tUlj;jpw;fhd fl;lzk; | **471** | **78** | **15,841** | **63,242** | **64,589** | **23,139** | **167,360** |
| tpw;gidfs; | **-** | **-** | **(26,047)** | **(36,647)** | **(73,604)** | **(6,055)** | **(142,353)** |
| 31 khh;r; 2021 ,y; cs;sthwhd kPjp | **3,234** | **56,872** | **75,255** | **612,873** | **547,487** | **415,560** | **1,711,281** |
| 31 khh;r; 2021 ,y; cs;sthwhd Njwpa Gj;jfg; ngWkjp | **570,606** | **-** | **150,468** | **147,392** | **136,363** | **44,421** | **1,049,250** |
|  |  |  |  |  |  |  |  |
| fpuak; |  |  |  |  |  |  |  |
| 1 Vg;uy; 2019 ,y; cs;sthwhd kPjp | 567,181 | 56,872 | 209,509 | 709,456 | 655,397 | 435,471 | 2,633,886 |
| Nrh;f;iffs; | 6,659 | - | 75,277 | 59,573 | 56,334 | 16,085 | 213,928 |
| tpw;gidfs; | - | - | (6,623) | (2,817) | (7,061) | (1,110) | (17,611) |
| 31 khh;r; 2020 ,y; cs;sthwhd kPjp | 573,840 | 56,872 | 278,163 | 766,212 | 704,670 | 450,446 | 2,830,203 |
| (fop): jpuz;l ngWkhdj;Nja;T |  |  |  |  |  |  |  |
| 1 Vg;uy; 2020 ,y; cs;sthwhd kPjp | 2,402 | 56,774 | 74,507 | 525,167 | 502,580 | 374,170 | 1,535,600 |
| tUlj;jpw;fhd fl;lzk; | 361 | 20 | 14,859 | 63,928 | 60,081 | 25,243 | 164,492 |
| tpw;gidfs; | - | - | (3,905) | (2,817) | (6,159) | (937) | (13,818) |
| 31 khh;r; 2020 ,y; cs;sthwhd kPjp | 2,763 | 56,794 | 85,461 | 586,278 | 556,502 | 398,476 | 1,686,274 |
| 31 khh;r; 2020 ,y; cs;sthwhd Njwpa Gj;jfg; ngWkjp | 571,077 | 78 | 192,702 | 179,934 | 148,168 | 51,970 | 1,143,929 |

**32.2** Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzk; - FOkk;

|  | ,iwapyp epyk;  kw;Wk;  fl;blq;fs; | Fj;jif  Mjdq;fspyhd  Nkk;gLj;jy;fs; | Nkhl;lhh;  thfdq;fs; | fzpdp  td;nghUs; | mYtyf  cgfuzq;fs; | jsghlk; kw;Wk;  nghUj;jpfs; | nkhj;jk; |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |
| fpuak; |  |  |  |  |  |  |  |
| 1 Vg;uy; 2020 ,y; cs;sthwhd kPjp | **3,226,454** | **58,583** | **693,357** | **881,755** | **999,658** | **530,039** | **6,389,846** |
| Nrh;f;iffs; | **-** | **-** | **9,440** | **37,085** | **81,547** | **24,252** | **152,324** |
| tpw;gidfs; | **(55)** | **-** | **(191,976)** | **(39,869)** | **(74,924)** | **(22,599)** | **(329,423)** |
| khw;wy;fs; | **310,988** | **-** | **-** | **-** | **-** | **-** | **310,988** |
| ehzakhw;W tPj NtWghL | **-** | **-** | **-** | **899** | **445** | **293** | **1,637** |
| 31 khh;r; 2021 ,y; cs;sthwhd kPjp | **3,537,387** | **58,583** | **510,821** | **879,870** | **1,006,726** | **531,985** | **6,525,372** |
| (fop): jpuz;l ngWkhdj;Nja;T |  |  |  |  |  |  |  |
| 1 Vg;uy; 2020 ,y; cs;sthwhd kPjp | **317,912** | **57,271** | **205,642** | **658,593** | **706,349** | **445,709** | **2,391,476** |
| tUlj;jpw;fhd fl;lzk; | **63,805** | **78** | **44,373** | **74,400** | **75,807** | **33,782** | **292,245** |
| tpw;gidfs; | **-** | **-** | **(74,643)** | **(33,611)** | **(73,604)** | **(11,980)** | **(193,838)** |
| khw;wy;fs; | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| ehzakhw;W tPj NtWghL | **-** | **-** | **-** | **627** | **499** | **98** | **1,224** |
| 31 khh;r; 2021 ,y; cs;sthwhd kPjp | **381,717** | **57,349** | **175,372** | **700,009** | **709,051** | **467,609** | **2,491,107** |
| 31 khh;r; 2021 ,y; cs;sthwhd Njwpa Gj;jfg; ngWkjp | **3,155,670** | **1,234** | **335,449** | **179,861** | **297,675** | **64,376** | **4,034,265** |
|  |  |  |  |  |  |  |  |
| fpuak; |  |  |  |  |  |  |  |
| 1 Vg;uy; 20219 ,y; cs;sthwhd kPjp | 3,213,999 | 58,583 | 610,767 | 812,177 | 940,383 | 507,409 | 6,143,318 |
| Nrh;f;iffs; | 12,455 | - | 108,867 | 72,378 | 67,848 | 22,667 | 284,215 |
| tpw;gidfs; | - | - | (26,277) | (3,959) | (9,051) | (1,110) | (40,397) |
| ehzakhw;W tPj NtWghL | - | - | - | 1,159 | 478 | 1,073 | 2,710 |
| 31 khh;r; 2020 ,y; cs;sthwhd kPjp | 3,226,454 | 58,583 | 693,357 | 881,755 | 999,658 | 530,039 | 6,389,846 |
| **(**fop): jpuz;l ngWkhdj;Nja;T |  |  |  |  |  |  |  |
| 1 Vg;uy; 20219 ,y; cs;sthwhd kPjp | 257,391 | 57,251 | 176,593 | 585,965 | 644,807 | 404,010 | 2,126,017 |
| tUlj;jpw;fhd fl;lzk; | 60,521 | 20 | 44,843 | 75,584 | 69,209 | 42,227 | 292,404 |
| tpw;gidfs; | - | - | (15,794) | (3,959) | (8,105) | (1,110) | (28,968) |
| ehzakhw;W tPj NtWghL | - | - | - | 1,003 | 438 | 582 | 2,023 |
| 31 khh;r; 2020 ,y; cs;sthwhd kPjp | 317,912 | 57,271 | 205,642 | 658,593 | 706,349 | 445,709 | 2,391,476 |
| 31 khhr; 2020 ,y; cs;shthwhd Njwpa Gj;jfg; ngWkjp | 2,908,542 | 1,312 | 487,715 | 223,162 | 293,309 | 84,330 | 3,998,370 |

**32.3** Kw;whfg; ngWkhdj;Nja;T nra;ag;gl;l Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzk;

mwpf;ifaplg;gLk; jpfjpapy; ,d;dKk; gad;ghl;bYs;s> Kw;whf ngWkhdj;Nja;T nra;ag;gl;l Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzk; Mfpatw;wpd; Muk;g fpuakhdJ gpd;tUkhW:

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
| khh;r; 31 ,y; cs;sthwhdJ | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| Fj;jif Mjdq;fSf;fhd Nkk;gLj;jy;fs; | **53,282** | 53,282 | **53,282** | 53,282 |
| Nkhl;lhh; thfdq;fs; | **37,971** | 37,971 | **37,971** | 37,971 |
| fzpdp td;nghUs; | **440,942** | 440,942 | **490,175** | 482,058 |
| mYtyf cgfuzk; | **397,383** | 397,383 | **431,160** | 428,485 |
| jsghlk; kw;Wk; nghUj;jpfs; | **327,178** | 327,178 | **338,727** | 338,371 |
| nkhj;jk; | **1,256,756** | 1,256,756 | **1,351,315** | 1,340,167 |

**32.4** FOkj;jpd; ,iwapyp epyq;fs; kw;Wk; fl;blq;fs;

| miktplk; | Kfthp | ngWkjpaply;  jpfjp | ngWkjpaply; Kiw | fhzp  gug;gsT  **(**Ngh;r;h;];) | fl;blq;fspd;  vz;zpf;if | fl;blg;  gug;gsT  **(**rJ.mb) | **2021**  fpuak;  &**. '000** | **2021**  kPs;kjpg;gPL  &**. '000** | **2020**  kPs;kjpg;gPL  &**. '000** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  |
| gPgs;]; yPrpq; md;l; itdhd;]; gpvy;rp | | | | | | | | | |
| thfdj; Njhl;lq;fs; |  |  |  |  |  |  |  |  |  |
| khnfhy | ,y.496, khnfhy tlf;F> khnfhy | 31.12.2019 | MCM | 90 | 1 | 11,600 | **7,632** | 49,000 | 49,000 |
| khgpk | ,y. 225/D, eahfy tPjp> N`ae;JLt> khgpk | 31.12.2019 | MCM | 330.75 | 1 | 820 | **22,532** | 75,000 | 75,000 |
| kPfhKy;y | fe;Njgy;y>ngypfKt> fNyty | 31.12.2019 | MCM | 260 | 1 | 1,836 | **27,558** | 24,000 | 24,000 |
| nkhduhfy | ,y. 10, nghj;Jtpy; tPjp>nkhduhfy | 31.12.2019 | MCM | 125.9 | 1 | 1,376 | **46,905** | 50,000 | 50,000 |
|  |  |  |  |  |  |  |  |  |  |
| eph;thf Nehf;fk; | | | | | | | | | |
| gz;lhutis | ,y. 35/2D, ntypkl tPjp> gz;lhutis | 31.12.2019 | MCM | 8.3 | 1 | 5,194 | **31,257** | 45,000 | 45,000 |
| aho;g;ghzk; | ,y. 10, kfhj;kh fhe;jp tPjp> aho;g;ghzk; | 31.12.2019 | MCM | 44.72 | - | - | **45,764** | 155,063 | 155,063 |
| khj;jiw | ,y. 367, mehfhpf;f jh;kghy khtj;j> khj;jiw | 31.12.2019 | MCM | 40 | - | - | **93,599** | 100,000 | 100,000 |
| fz;b | ,y. 296, Nrdhehaf;f tPjp> fz;b | 31.12.2019 | MCM | 47.1 | - | - | **142,711** | 183,700 | 183,700 |
| mEuhjGuk; | ,y. 50, ikj;jphpghy Nrdhehaf;f tPjp> mEuhjGuk; | 31.12.2019 | MCM | 40.51 | - | - | **155,882** | 182,295 | 182,295 |
| Jiznkhj;jk; |  |  |  |  | 5 |  | **573,840** | 864,058 | 864,058 |
|  |  |  |  |  |  |  |  |  |  |
| gPgs;]; yPrpq; g;nuhg;gh;l;b nltyg;kd;l; ypkpl;ll; | |  |  |  |  |  |  |  |  |
| nfhOk;G 08 | ,y. 1161, kUjhid tPjp> nfhOk;G 08. | 31.12.2020 | MCM | 104.9 | 2 | 127,621 | **1,532,414** | 2,500,000 | 2,450,000 |
| Jiznkhj;jk; |  |  |  |  | 2 |  | **1,532,414** | 2,500,000 | 2,450,000 |
|  |  |  |  |  |  |  |  |  |  |
| gPgs;]; yPrpq; n`t;nyhf; gpnuhg;gh;;l;B]; ypkpl;ll; | |  |  |  |  |  |  |  |  |
| nfhOk;G 05\* | ,y. 07, n`t;nyhf; tPjp> nfhOk;G 05 | 31.12.2020 | MCM | 111.45 | 1 | 84,024 | **2,059,690** | 2,600,000 | 2,600,000 |
| Jiznkhj;jk; |  |  |  |  | 1 |  | **2,059,690** | 2,600,000 | 2,600,000 |
| nkhj;jk; |  |  |  |  | 8 |  | **4,165,944** | 5,964,058 | 5,914,058 |

MCM : re;ij xg;gPl;L Kiw

\* &gh 628>556>600 fpuaj;ijAla fhzp kw;Wk; fl;blkhdJ KjyPl;L Mjdkhf tifg;gLj;jg;gl;Ls;sJld;> &gh 1>431>133>056 Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzkhf FOkj;jpd; epjpf; $w;Wf;fspy; tifg;gLj;jg;gl;Ls;sd.

Nkw;Fwpg;gpl;l fhzp kw;Wk; fl;blq;fsJ re;ij ngWkjpaplyhdJ fk;gdpAld; njhlh;Gglhj RahjPd kjpg;gPl;lhsuhd jpU.Nf.b.b jpNruh> FRICS (Eng) mth;fspdhy; Nkw;nfhs;sg;gl;lJ. KjyPl;L Kiw> xg;ge;jf;fhuuJ Nrhjid Kiw kw;Wk; xg;gPl;lsT Kiw vd;gd ngWkjpaplYf;F gad;gLj;jg;gl;Ls;sd. fk;gdpapd; ,iwapyp fhzp kw;Wk; fl;blq;fs; epahag; ngWkjp gbepiyapy; kl;lk; 3 ,d; fPohdjhf fUjg;gLfpd;wJ.

jw;fhypfkhf gadw;w Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzk;

FOkk; / fk;gdp Mfpatw;wpd; ve;jtpjkhd Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzKk; 31 khh;r; 2021 kw;Wk; 31 khh;r; 2020 ,y; gadw;wjhff; fhzg;gltpy;iy.

caph;g;Gs;s gad;ghl;bypUe;J Xa;Tngw;w Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzk;

31 khh;r; 2021 kw;Wk; 31 khh;r; 2020 ,y; FOkk; / fk;gdpapd; ve;jtpjkhd Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzKk; caph;g;Gs;s gad;ghl;bypUe;J Xa;Tngwtpy;iy.

Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzq;fspyhd chpj;Jt fl;;Lg;ghL

31 khh;r; 2021 kw;Wk; 31 khh;r; 2020 ,y; FOkk; / fk;gdpapd; ve;jtpjkhd Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzj;jpYk; chpj;Jt fl;Lg;ghLk; fhzg;gltpy;iy.

nghWg;GfSf;fhf gpizahf <Litf;fg;gl;l Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzk;

epjpf; $w;Wf;fspy; gf;fk; 275 ,y; Fwpg;G 57 ,y; ntspg;gLj;jg;gl;Ls;sJ jtpu FOkj;jpd; /fk;gdpapd; ve;jtpjkhd Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzKk; nghWg;Gf;fSf;F gpizahf <Litf;fg;gltpy;iy.

Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzk; cUg;gbfSf;fhd %d;whk; jug;gpdhplkpUe;jhd ,og;gPL

,t;tUlj;jpy; tYf;Fd;wyile;j> ,oe;j my;yJ tpl;Ltpl;l Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzk; Mfpatw;wpd; cUg;gbfSf;F %d;whk; jug;gpdhplkpUe;J vt;tpjkhd ,og;gPLk; ngwg;gltpy;iy. (2020: G+r;rpak;).

epahag; ngWkjpapid mstpLtjpy; gad;gLj;jg;gl;l mtjhdpf;f ,ayhj cs;sPLfs;

epahag; ngWkjp gbepiyapy; kl;lk; 3 Mf tifg;gLj;jg;gl;l epjpapayy;yhj nrhj;Jf;fis mstpLtjpy; gad;gLj;jg;gl;l fzprkhdsT mtjhdpf;f ,ayhj cs;sPLfs; epjpf; $w;Wf;fspd; gf;fk; 206 ,y; fhzg;gLk; Fwpg;G 21.6 ,y; toq;fg;gl;Ls;sd.

**33.** gad;gLj;Jtjw;F chpikAs;s nrhj;Jf;fs;

fzf;fPl;Lf;nfhs;if

**SLFRS 16 –** Fj;jiffs;

mstPl;bd; mbg;gil

gad;gLj;Jtjw;F chpikAs;s nrhj;Jf;fs; Fj;jifapd; Muk;gj;jpy; Fj;jiff; nfhLg;gdTfspd; epfo;fhyg; ngWkjpAld; VNjDk; Kd;nrYj;jpa Fj;jif thlifapidAk; Nrh;j;J (gf;fk; 257 ,Ys;s Fwpg;G 40 ,id ghh;f;fTk;) mq;fPfhpf;fg;gLfpd;wd.

ngWkjpFiwg;G

fk;gdp / FOkkhdJ gad;gLj;Jtjw;F chpikAs;s nrhj;Jf;fis mtw;wpd; kjpg;gplg;gl;l gaDs;s MAl;fhyj;jpd; kPJ Neh;Nfhl;L Kiwapid gad;gLj;jp ngWkjpFiwg;G nra;fpd;wJ.

fhzpg; gad;ghl;L chpikfis ifafg;gLj;Jtjw;fhf nrYj;jg;gl;l Kd;nrYj;jpa Fj;jif thliffs; Fj;jiff; fhyj;jpy; toq;fg;gLk; eyd;fspd; Nghf;fpw;fpzq;f ngWkjpFiwg;G nra;ag;gLfpd;wd. fhzpg; gad;ghl;L chpikfis cs;slf;fpa Fj;jif MjdkhdJ vQ;rpAs;s Fj;jif fhyj;jpy; Neh;Nfhl;L mbg;gilapy; ngWkjpFiwg;G nra;ag;gLfpd;wd.

GJg;gpj;jy; kw;Wk; KbTwr;nra;jy; njhpTfSldhd Fj;jif xg;ge;jq;fSf;fhd Fj;jif fhyj;jpid jPh;khdpj;jy; (FOkk; Xh; Fj;jifahsuhf)

FOkkhdJ gpd;tUtdtw;Wld; Fj;jiff; fhyj;jpid Fj;jifapd; uj;Jnra;a ,ayhj fhykhf jPh;khdpf;fpd;wJ. Fj;jifapid ePl;Ltjw;fhd njhptpd; %yk; cs;slf;fg;gLk; VNjDk; fhyq;fs;> mit cgNahfpf;fg;gLk; vd;w epahakhd epr;rak; fhzg;gLkhapd; my;yJ Fj;jifapid KbTwr;nra;tjw;fhd njhptpd; %yk; cs;slf;fg;gLk; VNDk; fhyq;fs;> mit cgNahfpf;fg;glkhl;lhJ vd;w epahakhd epr;rak; fhzg;gLkhapd; MFk;. FOkkhdJ ePl;ly; kw;Wk; KbTwr;nra;jy; njhpTfisf; nfhz;l gy Fj;jif xg;ge;jq;fis fpisfSf;F / jiyikf; fhhpahyaj;jpw;F nfhz;Ls;sJ. FOkkhdJ Fj;jifapid GJg;gpg;gjw;F my;yJ KbTWj;Jtjw;fhd njhptpid cgNahfg;gLj;Jtjh my;yJ ,y;iyah vd;gjpy; epahakhd tpjj;jpy; epr;rakhAs;sjh vd;W kjpg;gpLtjpy; jPh;khdj;jpid gpuNahfpf;fpd;wJ. mjhtJ> GJg;gpj;jy; my;yJ KbTWj;jy; njhptpid cgNahfpg;gjw;fhd Xh; nghUshjhu Cf;Ftpg;gpid cUthf;Fk; midj;J nghUj;jkhd fhuzpfisAk; mJ fUj;jpnyLf;fpd;wJ. Muk;g jpfjpapd; gpd;dh;> FOkkhdJ gpdtUk; re;jh;g;gj;jpy; Fj;jiff; fhyj;jpid kPs;kjpg;gPL nra;fpd;wJ. #o;epiyfspy; khw;wk; my;yJ Xh; Fwpg;gplj;jf;f epfo;T mjd; fl;Lg;ghl;bDs; fhzg;gLtJld;> GJg;gpg;gjw;F my;yJ KbTWj;Jtjw;fhd njhptpid cgNahfg;gLj;Jtjh my;yJ ,y;iyah vd;gjpy; mjd; Mw;wypid ghjpg;git vd;gdthFk; (cjhuzkhf> fzprkhdsT Fj;jif Nkk;gLj;jy;fspd; fl;Lkhdk; my;yJ Fj;jif nrhj;jpd; fzprkhdsT jdpg;gadhf;fy; vd;gdthFk;).

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
|  | **2021** | **2020** | **2021** | **2020** |
|  | & **'000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| fpuak; |  |  |  |  |
| Vg;uy; 01 ,y; cs;sthwhd kPjp | **2,522,565** | 91,985 | **2,017,197** | 91,985 |
| SLFRS 16 ,id filg;gpbg;gjd; tpisT | **-** | 2,080,315 | **-** | 1,547,546 |
| Vida nrhj;jpypUe;jhd khw;wy; (Kd;nrYj;jg;gl;l thliffs;) | **50,600** | 143,322 | **50,600** | 170,723 |
|  | **2,573,165** | 2,315,622 | **2,067,797** | 1,810,254 |
| Nrh;f;iffs; | **858,510** | 206,943 | **292,305** | 206,943 |
| tpw;gidfs; | **(69,214)** | - | **(69,214)** | - |
| khw;wy;fs; | **(13,347)** | - | **-** | - |
| khh;r; 31 ,y; cs;sthwhd kPjp | **3,349,114** | 2,522,565 | **2,290,888** | 2,017,197 |
|  |  |  |  |  |
| (fop): jpuz;l ngWkhdj;Nja;T |  |  |  |  |
| Vg;uy; 01 ,y; cs;sthwhd kPjp | **583,115** | 7,920 | **377,715** | 7,920 |
| ngWkhdj;Nja;T | **543,769** | 538,230 | **340,349** | 332,830 |
| khw;wy; | **(1,741)** | - | **-** | - |
| tpw;gid | **(18,473)** | - | **(18,473)** | - |
| tYf;Fd;wy; | **-** | 36,965 | **-** | 36,965 |
| khh;r; 31 ,y; cs;sthwhd kPjp | **1,106,670** | 583,115 | **699,591** | 377,715 |
| khhr; 31 ,y; cs;sthwhd Njwpa Gj;jfg; ngWkjp | **2,242,444** | 1,939,450 | **1,591,297** | 1,639,482 |

**34.** ed;kjpg;G kw;Wk; mUtr; nrhj;Jf;fs;

fzf;fPl;Lf;nfhs;if

FOkj;jpd; mUtr; nrhj;Jf;fs; ed;kjpg;G kw;Wk; tzpfg; gpizg;gpy; ifafg;gLj;jpa thbf;ifahsh; gl;bay; kw;Wk; fzpdp nkd;nghUs; vd;gtw;iw cs;slf;Ffpd;wd.

mq;fPfhuj;jpd; mbg;gil

Xh; mUtr; nrhj;jhdJ mjd; fpuak; ek;gfkhf mstplf;$bajhf ,Ue;jhy; khj;jpuk; kw;Wk; mjd; cilikAs;s vjph;ghh;f;Fk; vjph;fhy nghUshjhu eyd;fs; fk;gdp kw;Wk; FOkj;jpw;F gha;r;rg;gLk; rhj;jpak; fhzg;gl;lhy; ,yq;if fzf;fPl;L epakk; - LKAS 38 – ‘mUtr; nrhj;Jf;fs;’ ,d; gpufhuk; mq;fPfhpf;fg;gLfpd;wJ.

jdpahf ifafg;gLj;jg;gl;l mUtr; nrhj;Jf;fs; Muk;g mq;fPfhuj;jpd;NghJ fpuaj;jpy; mstplg;gLfpd;wd. Muk;g mq;fPfhuj;jpd; gpd;dh;> mUtr; nrhj;Jf;fs; epjp epiyikf; $w;wpy; fpuaj;jpypUe;J VNjDk; jpuz;l ngWkjp Fiwg;Gfs; kw;Wk; VNjDk; jpuz;l tYf;Fd;wy; el;lq;fs; ,Ug;gpd; mit fopf;fg;gl;L Fwpg;gplg;gLfpd;wd.

gpw;gl;l nrytpdk;

mUtr; nrhj;Jf;fspyhd gpw;gl;l nrytpdk;> mJ njhlh;Gila Fwpj;j nrhj;jpy; Gije;Js;s vjph;fhy nghUshjhu eyd;fis mjpfhpj;jhy; khj;jpuk; %yjdkhf;fg;gLfpd;wJ. Vida midj;J nrytpdq;fSk; Ml;gl;l nrytpdq;fshf fUjg;gLfpd;wd.

gaDs;s nghUshjhu MAl;fhyk;> ngWkjpFiwg;G kw;Wk; tYf;Fd;wy;

mUtr; nrhj;Jf;fsJ gaDs;s nghUshjhu MAl;fhykhdJ xd;wpy; tiuaiwAilajhf my;yJ tiuaiwaw;wjhf kjpg;gplg;gLfpd;wJ.

tiuaiwAila MAl;fhyj;jpidf; nfhz;l mUtr; nrhj;Jf;fs; gaDs;s nghUshjhu MAl;fhyj;jpd; kPJ ngWkjpFiwg;G nra;ag;gLfpd;wd. tiuaiwAila MAl;fhyj;jpidf; nfhz;l Xh; mUtr; nrhj;jpw;fhd ngWkjp Fiwg;Gf; fhyk; kw;Wk; ngWkjpFiwg;G KiwahdJ Mff; Fiwe;jJ xt;nthU epjpahz;bYk; kPsha;T nra;ag;gLfpd;wJ. nrhj;jpDs; Gije;Js;s vjph;fhy nghUshjhu eyd;fsJ vjph;ghh;f;Fk; Efh;Tg; Nghf;F my;yJ vjph;ghh;f;Fk; gaDs;s MAl;fhyj;jpyhd khw;wq;fs;> nghUj;jkhdthW ngWkjpFiwg;Gf; fhyk; my;yJ Kiwapid khw;Wtjd; %yk; fzf;fPL nra;ag;gLfpd;wJ. kw;Wk; mit LKAS 8 ,d; gpufhuk; fzf;fPl;L kjpg;gPLfSf;fhd khw;wq;fshf fUjg;gLfpd;wJ. tiuaiwAila MAl;fhyj;jpidf; nfhz;l mUtr; nrhj;Jf;fspyhd ngWkjpFiwg;Gr; nrytpdkhdJ mUtr; nrhj;jpd; nraw;ghl;Lld; epiyg;NgUs;s nrytpd tifapDs; ,yhgk; my;yJ el;lf; $w;wpy; mq;fPfhpf;fg;gLfpd;wJ.

mUtr; nrhj;Jf;fspd; fpuaj;jpid mtw;wpd;; kjpg;gplg;gl;l gaDs;s nghUshjhu MAl;fhyj;jpd; kPJ mtw;wpd; vr;rg; ngWkjpfSf;F Fiwj;njOJtjw;fhf fPo; Fwpg;gpl;l tPjq;fspy; ngWkjpFiwg;G fzpg;gplg;gLfpd;wJ ;

| nrhj;jpd; tFg;G | **%** tUlhe;jk; | fhyk; |
| --- | --- | --- |
| fzpdp nkd;nghUs; | 20 | 5 tUlq;fs; |

tiuaiwAila MAl;fhyj;jpidf; nfhz;l mUtr; nrhj;Jf;fspd; ngWkjp Fiwg;G nra;ag;glhj kPjpfs; tUlhe;jk; tYf;Fd;wYf;fhf kPsha;T nra;ag;gLtJld; tYf;Fd;wYf;fhd Xh; mwpFwp njd;gLk;NghJ vjph;ghh;f;fg;gl;l vjph;fhy eyd;fspypUe;j kPl;gjw;fhd rhj;jpak; fhzg;glhj mstpw;F ,yhgk; my;yJ el;lf; $w;wpy; mq;fPfhpf;fg;gLfpd;wJ.

Jizf;fk;gdpapid ifafg;gLj;Jk;NghJ vOfpd;w ed;kjpg;ghdJ mUtr; nrhj;Jf;fspDs; cs;slf;fg;gLfpd;wJ. Muk;g mq;fPfhuj;jpd; gpd;dh;> ed;kjpg;ghdJ fpuaj;jpypUe;J jpuz;l tYf;Fd;wy; el;lq;fs; fopf;fg;gl;L mstPL nra;ag;gLfpd;wJ. chpj;Jt fzf;fPL nra;ag;gl;l KjyPLnra;ag;gl;l epWtdq;fs; njhlh;ghf> ed;kjpg;gpd; nfhz;Lnry;yy; njhifahdJ KjyPl;bd; nfhz;L nry;yy; njhifapDs; cs;slf;fg;gLfpd;wJ. mj;Jld; mj;jifa Xh; KjyPl;byhd Xh; tYf;Fd;wy; el;lkhdJ VNjDk; nrhj;jpw;F xJf;fg;glhjJld;> ed;kjpg;G cs;slq;fyhf> mJ chpj;Jt fzf;fPL nra;ag;gl;l KjyPl;bd; nfhz;l nry;yy; ngWkjpapd; ghfkhf mikfpd;wJ.

tiuaiwaw;w MAl;fhyj;jpidf; nfhz;l ed;kjpg;ghdJ tYf;Fd;wYf;fhf tUlhe;jk; kjpg;gPL nra;ag;gLfpd;wJ. tiuaiwaw;w MAl;fhyj;jpd; kjpg;gPlhdJ tiuaw;w MAl;fhykhdJ njhlh;e;Jk; JizGhpaf;$bajhAs;sjh vd;gij jPh;khdpg;gjw;fhf tUlhe;jk; kPsha;T nra;ag;gLfpd;wJ.

mq;fPfhuj;jpypUe;J mfw;wy;

mUtr; nrhj;Jf;fs; tpw;gid nra;ag;gl;lhy; my;;yJ mjd; gad;ghl;bypUe;J vjph;fhy nghUshjhu eyd;fs; vjp;h;ghh;f;fg;glhtpl;lhy; mq;fPfhuj;jpypUe;J mfw;wg;gLfpd;wd. nrhj;jpd; mq;fPfhu mfw;wypypUe;J vOk; VNjDk; ,yhgk; my;yJ el;lk; (Njwpa tpw;gid tUtha;f;Fk; nrhj;jpd; nfhz;Lnry;yy; ngWkjpf;Fk; ,ilNaahd tpj;jpahrkhf fzpg;gplg;gLfpd;wJ) nrhj;J mq;fPfhu mfw;wy; nra;ag;gl;l tUlj;jpy; ,yhgk; my;yJ el;lf; $w;wpy; mq;fPfhpf;fg;gLfpd;wJ.

|  | fk;gdp | | | FOkk; | | |
| --- | --- | --- | --- | --- | --- | --- |
|  | fzpdp  nkd;nghUs; | ed;kjpg;G | nkhj;jk; | fzpdp  nkd;nghUs; | ed;kjpg;G | nkhj;jk; |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| fpuak; |  |  |  |  |  |  |
| 1 Vg;uy; 2020 ,y; cs;sthwhd kPjp | **199,914** | **308,545** | **508,459** | **222,221** | **417,099** | **639,320** |
| Nrh;f;iffs; | **360** | **-** | **360** | **11,661** | **-** | **11,661** |
| tpw;gidfs; | **421** | **-** | **421** | **421** | **-** | **421** |
| 31 khh;r; 2021 ,y; cs;sthwhd kPjp | **199,853** | **308,545** | **508,398** | **233,461** | **417,099** | **650,560** |
| (fop):jpuz;l ngWkjpf;Fiwg;G |  |  |  |  |  |  |
| 1 Vg;uy; 2020 ,y; cs;sthwhd kPjp | **163,153** | **87,725** | **250,878** | **183,021** | **87,725** | **270,746** |
| ngWkjpf;Fiwg;G | **11,865** | **-** | **11,865** | **15,099** | **-** | **15,099** |
| tYf;Fd;wy; | **-** | **99,209** | **99,209** | **-** | **99,209** | **99,209** |
| 31 khh;r; 2021 ,y; cs;sthwhd kPjp | **175,018** | **186,934** | **361,952** | **198,120** | **186,934** | **385,054** |
| 31 khh;r; 2021 ,y; cs;sthwhd Njwpa Gj;jfg; ngWkjp | **24,835** | **121,611** | **146,446** | **35,341** | **230,165** | **265,506** |
|  |  |  |  |  |  |  |
| fpuak; |  |  |  |  |  |  |
| 1 Vg;uy; 2019 ,y; cs;sthwhd kPjp | 184,794 | 308,545 | 493,339 | 206,765 | 417,099 | 623,864 |
| Nrh;f;iffs; | 15,120 | - | 15,120 | 15,120 | - | 15,120 |
| ehzakhw;W tPj NtWghL | - | - | - | 336 | - | 336 |
| 31 khh;r; 2020 ,y; cs;sthwhd kPjp | 199,914 | 308,545 | 508,459 | 222,221 | 417,099 | 639,320 |
| (fop):jpuz;l ngWkjpf;Fiwg;G |  |  |  |  |  |  |
| 1 Vg;uy; 2019 ,y; cs;sthwhd kPjp | 148,854 | 19,580 | 168,434 | 171,944 | 19,580 | 191,524 |
| ngWkjpf;Fiwg;G | 14,299 | - | 14,299 | 10,764 | - | 10,764 |
| tYf;Fd;wy; | - | 68,145 | 68,145 | - | 68,145 | 68,145 |
| ehzakhw;W tPj NtWghL | - | - | - | 313 | - | 313 |
| 31 khh;r; 2020 ,y; cs;sthwhd kPjp | 163,153 | 87,725 | 250,878 | 183,021 | 87,725 | 270,746 |
| 31 khh;r; 2020 ,y; cs;sthwhd Njwpa Gj;jfg; ngWkjp | 36,761 | 220,820 | 257,581 | 39,200 | 329,374 | 368,574 |

mwpf;ifaplg;gLk; jpfjpapy; ,d;dKk; gad;ghl;by; cs;s Kw;whf ngWkjpFiwg;G nra;ag;gl;l fk;gdpf;fhd nkd;nghUs; &gh 139>001>271 kw;Wk; FOkj;jpw;fhd nkd;nghUs; &gh 139>902>771 mUtr; nrhj;Jf;fshf 31 khh;r; 2021 ,y; fhzg;gLfpd;wd (31 khh;r; 2020 ,y; fk;gdpf;F &gh 136>106>914 kw;Wk; FOkj;jpw;F &gh 136>401>914 MFk;).

ed;kjpg;gpw;fhd tYf;Fd;wy; Nrhjid

FOkkhdJ gad;ghl;bYs;s ngWkjp fzpg;gPl;bd; mbg;gilapy;> tUlhe;jk; Xh; tYf;Fd;wy; Nrhjidapid nghWg;Ngw;fpd;wJ. ,J rpNu~;l Kfhikj;jtj;jpdhy; mq;fPfhpf;fg;gl;l epjpapay; ghjPLfspd; mbg;gilapy; fhRg; gha;r;ry; vjph;T$Wfis gad;gLj;jp fzpg;gplg;gLfpd;wJ. foptpwf;f tPjkhd 15.98% (2020 - 17.86%) kw;Wk; nkhcc mbg;ilapyhd vjph;T$wg;gl;l tsh;r;rp tPjk; vd;gd ,e;j Nehf;fj;jpw;fhf gad;gLj;jg;gl;l Kf;fpa mDkhdq;fshFk;. foptpwf;f tPjkhdJ fk;gdpapd; chpj;Jtj;jpd; Xh; ruhrhp rjtPj mbg;gilapy; kjpg;gPL nra;ag;gl;lJ. myFfspd; nfhz;Lnry;yy; ngWkjpahdJ mtw;wpd; kPl;fj;jf;f njhifapid tpQ;Rk; tpjj;jpy; Kf;fpa mDkhdq;fspyhd VNjDk; epahakhd rhj;jpakhd khw;wq;fs; fhzg;gltpy;iy vd Kfhikj;Jtk; ek;Gfpd;wJ.

mwpf;ifaplg;gLk; jpfjpapy; FOkk; / fk;gdpapd; mUtr; nrhj;Jf;fspd; chpj;Jtj;jpdpy; vt;tpjkhd fl;Lg;ghLfSk; fhzg;gltpy;iy. NkYk;> nghWg;Gf;fSf;fhf ve;j cUg;gbfSk; gpizaq;fshf <L itf;fg;gltpy;iy. 2021 Mk; tUlj;jpy; mUtr; nrhj;Jf;fspd; ifafg;gLj;jy; njhlh;ghd fld;ngwy; fpuaq;fs; %yjdkakhf;fg;gltpy;iy (2020 - G+r;rpak;).

**35.** tq;fpfSf;F nrYj;jNtz;bait

fzf;fPl;Lf;nfhs;if

tq;fpfSf;F nrYj;jNtz;bait ngw;Wf;nfhs;sg;gl;l tq;fp Nkyjpfg;gw;Wf;fs;> eP;z;lfhy kw;Wk; FWq;fhy fld;fis cs;slf;Fk;. Muk;g mq;fPfhuj;jpd; gpd;dh;> ,it tp.t.tP. ,id gad;gLj;jp ngWkjpf; Fiwg;Gf; fpuaj;jpy; mstPL nra;ag;gLfpd;wd. tpttP MdJ mjd; Xh; cs;shh;e;j ghfkhAs;s toq;fy; kw;Wk; fpuaj;jpyhd VNjDk; fopT my;yJ tl;lkhdJ tpttP ,id fzpg;gpLk;NghJ fzf;fpnyLf;fg;gLfpd;wd. tpttP ngWkjpFiwg;ghdJ ,yhgk; my;yJ el;lf; $w;wpy; 'tl;br; nrytpdj;jpy;' cs;slf;fg;gl;Ls;sJ. ,yhgq;fs; kw;Wk; el;lq;fs; ,yhgk; my;yJ el;lf; $w;wpy; nghWg;Gf;fs; mq;fPfhuj;jpypUe;J mfw;wg;gLk;NghJk; tpttP ngWkjpFiwg;G nray;KiwapDhlhf mq;fPfhpf;fg;gLfpd;wd.

2021 my;yJ 2020 ,y; tq;fpfSf;F nrYj;jNtz;bait njhlh;ghf Kjy;> tl;bapyhd VNjDk; jtWjy;fNsh my;yJ Vida kPwy;fisNah fk;gdp nfhz;bUf;ftpy;iy.

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
| khh;r; 31 ,y; cs;sthwhdJ | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| Nkyjpfg;gw;Wf;fs; | **716,374** | 24,683 | **891,879** | 694,954 |
| FWq;fhyf; fld;fs; | **-** | 500,127 | **105,449** | 500,127 |
| ePz;lfhyf; fld;fs; | **-** | 456,546 | **2,283,609** | 2,826,136 |
| nrhj;jpd; gpd;dzpapyhd gpizaq;fs; | **5,722,936** | 6,956,829 | **5,722,936** | 6,956,829 |
| nkhj;jk; | **6,439,310** | 7,938,185 | **9,003,873** | 10,978,046 |
| epahag; ngWkjp | **6,936,408** | 8,057,554 | **9,739,721** | 11,097,415 |

**35.1** tq;fpfSf;F nrYj;jNtz;baitfspyhd mirTfs;

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
|  | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| Vg;uy; 01 ,y; cs;sthwhd kPjp | **7,938,185** | 27,273,933 | **10,978,046** | 30,475,326 |
| tUlj;jpy; fld; ngw;w njhif | **1,000,000** | 12,950,000 | **1,500,000** | 12,950,000 |
| tUlj;jpy; Nkw;nfhs;sg;gl;l kPs;nfhLg;gdTfs; | **(3,886,355)** | (34,046,652) | **(5,315,691)** | (35,209,177) |
| tUlj;jpyhd tl;br; nrytpdk; | **671,106** | 1,736,221 | **949,639** | 2,066,943 |
| Jiznkhj;jk; | **5,722,936** | 7,913,502 | **8,111,994** | 10,283,092 |
| Nkyjpfg;gw;Wf;fs; | **716,374** | 24,683 | **891,879** | 694,954 |
| khh;r; 31 ,y; cs;sthwhd kPjp | **6,439,310** | 7,938,185 | **9,003,873** | 10,978,046 |

**35.2** ePz;l jfty;fs;

ePz;lfhy fld;fs;

| fld; ngw;wthpd; ngah; | toq;fg;gl;l  jpfjp | fld;trjpj;  njhif  &**. '000** | fhyk; | tl;b tPjk; | gpiz epiyik |
| --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |
| nkhkh;~y; Ngq;f; xt; rpNyhd; gpvy;rp | 14.07.2015 | 2,000,000 | 04tUlq;fs; | 7.25% - 10.5% | gpizrhh;e;jJ |
| nkhkh;~y; Ngq;f; xt; rpNyhd; gpvy;rp | 08.09.2016 | 1,000,000 | 04tUlq;fs; | 14.00% | gpizrhh;e;jJ |
| rk;gj; Ngq;f; gpvy;rp | 31.12.2014 | 2,000,000 | 05tUlq;fs; | 7.00% - 8.5% | gpizrhh;e;jJ |
| vf;rp]; Ngq;f; | 27.03.2017 | 150,000 | 04tUlq;fs; | AWPLR+1.25% | gpizrhh;e;jJ |
| vf;rp]; Ngq;f; | 27.03.2017 | 250,000 | 04tUlq;fs; | AWPLR+1.25% | gpizrhh;e;jJ |
| gPgs;]; Ngq;f; | 26.05.2015 | 4,250,000 | 04tUlq;fs; | 8.50% | gpizrhh;e;jJ |
| gPgs;]; Ngq;f; | 27.11.2015 | 2,000,000 | 04tUlq;fs; | 10.00% | gpizrhh;e;jJ |
| gPgs;]; Ngq;f; | 15.03.2016 | 2,000,000 | 04tUlq;fs; | AWPLR+1.75% | gpizrhh;e;jJ |
| gPgs;]; Ngq;f; | 02.06.2016 | 2,500,000 | 04tUlq;fs; | 06 month SLIBOR+1.75% | gpizrhh;e;jJ |
| Ngq;f; xt; rpNyhd; | 07.07.2016 | 3,000,000 | 04tUlq;fs; | 11.50% | gpizrhh;e;jJ |
| uhf; Ngq;f; | 27.04.2017 | 5,355,000 | 03tUlq;fs; | 13.50% | gpizrhh;e;jJ |
| vk;rpgp Ngq;f; | 26.09.2017 | 500,000 | 04tUlq;fs; | AWPLR+1.5% | gpizrhh;e;jJ |

nrhj;jpd; gpd;dzpapyhd gpizaq;fs;

| fld; ngw;wthpd; ngah; | toq;fg;gl;l  jpfjp | fld;trjpj;  njhif  &**. '000** | fhyk; | tl;b tPjk;\* | gpiz epiyik |
| --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |
| Ngq;f; xt; rpNyhd; | 30.09.2016 | 2,146,200 | 04tUlq;fs; | 13.81% | gpizrhh;e;jJ |
| nlhap~; Ngq;f; gpvy;rp | 03.07.2015 | 3,000,000 | 04tUlq;fs; | 8.82% | gpizrhh;e;jJ |
| nlhap~; Ngq;f; gpvy;rp | 28.10.2016 | 1,769,900 | 04tUlq;fs; | 14.47% | gpizrhh;e;jJ |
| nlhap~; Ngq;f; gpvy;rp | 25.02.2016 | 4,250,700 | 04tUlq;fs; | 11.75% | gpizrhh;e;jJ |
| `l;ld; ne~dy; Ngq;f; gpvy;rp | 29.06.2018 | 2,000,000 | 05tUlq;fs; | 12.27% | gpizrhh;e;jJ |
| `l;ld; ne~dy; Ngq;f; gpvy;rp | 13.03.2019 | 2,000,000 | 05tUlq;fs; | 13.08% | gpizrhh;e;jJ |
| gPgs;]; Ngq;f; | 18.08.2016 | 3,000,000 | 04tUlq;fs; | 13.32% | gpizrhh;e;jJ |
| gPgs;]; Ngq;f; | 09.02.2018 | 1,000,000 | 02tUlq;fs; | 11.71% | gpizrhh;e;jJ |
| gPgs;]; Ngq;f; | 10.09.2018 | 2,000,000 | 02tUlq;fs; | 13.15% | gpizrhh;e;jJ |
| gPgs;]; Ngq;f; | 23.05.2019 | 1,000,000 | 03tUlq;fs; | 11.16% | gpizrhh;e;jJ |

\* xt;nthU gpizaq;fshf;FjYf;Fkhd tl;b tPjkhdJ epiwaplg;gl;l ruhrhp tl;b tPjkhf toq;fg;gl;Ls;sJ.

gpizaq;fsJ tpguq;fs; epjpf; $w;Wf;fspd; gf;fk; 275 ,y; Fwpg;G 57 - "gpizaPLitf;fg;gl;l nrhj;J" ,y; ntspg;gLj;Jg;gl;Ls;sd.

**35.3** xg;ge;j Kjph;Tg; gFg;gha;T

**35.3.1** tq;fpfSf;F nrYj;jNtz;baitapd; vQ;rpAs;s xg;ge;j Kjph;Tg; gFg;gha;T - fk;gdp

| 31 khh;r; 2021 ,y; cs;sthwhdJ | xU tUlj;jpDs;  &**. '000** | **1-5** tUlq;fs;  &**. '000** | 5 tUlq;fSf;F  Nky;  &**. '000** | nkhj;jk;  &**. '000** |
| --- | --- | --- | --- | --- |
|  |
|  |  |  |  |  |
| Nkyjpfg;gw;Wf;fs; | **716,374** | **-** | **-** | **716,374** |
| nrhj;Jg; gpd;dzpapyhd gpizaq;fs; | **2,249,108** | **3,473,828** | **-** | **5,722,936** |
| nkhj;jk; | **2,965,482** | **3,473,828** | **-** | **6,439,310** |

| 31 khh;r; 2020 ,y; cs;sthwhdJ | xU  tUlj;jpDs;  &**. '000** | **1-5** tUlq;fs;  &**. '000** | 5 tUlq;fSf;F  Nky;  &**. '000** | nkhj;jk;  &**. '000** |
| --- | --- | --- | --- | --- |
|  |
|  |  |  |  |  |
| Nkyjpfg;gw;Wf;fs; | 24,683 | - | - | 24,683 |
| FWq;fhyf; fld;fs; | 500,127 | - | - | 500,127 |
| ePz;lfhyf; fld;fs; | 456,546 | - | - | 456,546 |
| nrhj;jpd; gpd;dzpapyhd gpizaq;fs; | 2,588,636 | 4,368,193 | - | 6,956,829 |
| nkhj;jk; | 3,569,992 | 4,368,193 | - | 7,938,185 |

**35.3.2** tq;fpfSf;F nrYj;jNtz;baitapd; vQ;rpAs;s xg;ge;j Kjph;Tg; gFg;gha;T - FOkk;

| 31 khh;r; 2021 ,y; cs;sthwhdJ | xU  tUlj;jpDs;  &**. '000** | **1-5** tUlq;fs;  &**. '000** | 5 tUlq;fSf;F  Nky;  &**. '000** | nkhj;jk;  &**. '000** |
| --- | --- | --- | --- | --- |
|  |
|  |  |  |  |  |
| Nkyjpfg;gw;Wf;fs; | **891,879** | **-** | **-** | **891,879** |
| FWq;fhyf; fld;fs | **105,449** | **-** | **-** | **105,449** |
| ePz;lfhyf; fld;fs; | **936,819** | **1,346,790** | **-** | **2,283,609** |
| nrhj;jpd; gpd;dzpapyhd gpizaq;fs; | **2,249,108** | **3,473,828** | **-** | **5,722,936** |
| nkhj;jk; | **4,183,255** | **4,820,618** | **-** | **9,003,873** |

| 31 khh;r; 2020 ,y; cs;sthwhdJ | xU  tUlj;jpDs;  &**. '000** | **1-5** tUlq;fs;  &**. '000** | 5 tUlq;fSf;F  Nky;  &**. '000** | nkhj;jk;  &**. '000** |
| --- | --- | --- | --- | --- |
|  |
|  |  |  |  |  |
| Nkyjpfg;gw;Wf;fs; | 694,954 | - | - | 694,954 |
| FWq;fhyf; fld;fs; | 500,127 | - | - | 500,127 |
| ePz;lfhyf; fld;fs; | 1,479,347 | 1,346,789 | - | 2,826,136 |
| nrhj;jpd; gpd;dzpapyhd gpizaq;fs; | 2,588,636 | 4,368,193 | - | 6,956,829 |
| nkhj;jk; | 5,263,064 | 5,714,982 | - | 10,978,046 |

**36.** thbf;ifahsh;fSf;F nrYj;jNtz;bait

fzf;fPl;Lf;nfhs;if

thbf;ifahsh;fSf;F nrYj;jNtz;baitfs; epiyahd itg;GfisAk; Nrkpg;G itg;GfisAk; cs;slf;Ffpd;wd. Muk;g mq;fPfhuj;jpd; gpd;dh;> ,it tpisTW tl;b tPj (tpttP) Kiwapidg; gad;gLj;jp mtw;wpd; ngWkjpFiwg;Gf; fpuaj;jpy; mstPL nra;ag;gLfpd;wd. tpttP MdJ fzpg;gplg;gLk;NghJ tpttP ,d; xUq;fpize;j ghfkhAs;s toq;fy; kw;Wk; fpuaj;jpyhd VNjDk; fopT kw;Wk; tl;lk; fzf;fpnyLf;fg;gLfpd;wJ. tpttP ngWkjpFiwg;ghdJ ,yhgk; my;yJ el;lf; $w;wpy; 'tl;br; nrytpdq;fspy;' cs;slf;fg;gl;Ls;sJ. nghWg;Gf;fs; mq;fPfhuj;jpypUe;J mfw;wg;gLk;NghJ ,yhgq;fs; kw;Wk; el;lq;fs; ,yhgk; my;yJ el;lf; $w;wpy; mq;fPfhpf;fg;gLfpd;wJ.

itg;Gf;fSf;F vjpuhd fld;fSf;fhd gpizr;nrhj;jhf itj;jpUf;fg;gl;l itg;Gf;fs; njhifahd &gh 8.1 gpy;ypad; (2020 &gh 8.2 gpy;ypad;) thbf;ifahsh;fSf;F nrYj;jNtz;baitapDs; cs;slf;fg;gl;ld.

2010 Mk; Mz;bd; 02 Mk; ,yf;f epjpf; fk;gdpfSf;fhd gzpg;Giuf;F (itg;G nghWg;Gf;fSf;fhd fhg;GWjp) ,zq;f chpikAs;s midj;J itg;Gg; nghWg;Gf;fSk; ,yq;if itg;Gf; fhg;GWjp kw;Wk; jputj;jd;ik cWJizj; jpl;lk; vd;gtw;Wld; fhg;GWjp nra;ag;gl;Ls;sd. ,J thbf;ifahsh;fsJ chpikfs; kw;Wk; ek;gfj;jd;ikapid ghJfhf;Fk; Xh; ghJfhg;G tiy KiwahFk;. fk;gdpahdJ Nkw;Fwpg;gp;l;l fhg;GWjp jpl;lj;jpw;F fhg;GWjp jtizf;fl;lzkhf &gh 151.87 kpy;ypaid nrYj;jpAs;sJ (2020 - &gh 141.84 kpy;ypad;).

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
| khh;r; 31 ,y; cs;sthwhdJ | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| epiyahd itg;Gfs; | **92,999,765** | 99,930,391 | **95,378,121** | 100,929,548 |
| Nrkpg;G itg;Gfs; | **8,503,166** | 6,770,636 | **8,365,595** | 6,756,044 |
| nkhj;jk; | **101,502,931** | 106,701,027 | **103,743,716** | 107,685,592 |
| epahag; ngWkjp | **102,019,672** | 106,798,094 | **104,256,546** | 106,796,726 |

**36.1** thbf;ifahsh;fSf;F nrYj;jNtz;baitapd; vQ;rpAs;s xg;ge;j Kjph;Tg; gFg;gha;T - fk;gdp

| khh;r; 31 ,y; cs;sthwhdJ | **2021** | | | |
| --- | --- | --- | --- | --- |
|  | xU  tUlj;jpDs;  &**. '000** | **1-5** tUlq;fs;  &'000 | 5 tUlq;fSf;F  Nky;  &**. '000** | nkhj;jk;  &.'000 |
|  |  |  |  |  |
|  |  |  |  |  |
| epiyahd itg;Gfs; | **74,108,732** | **18,891,033** | **-** | **92,999,765** |
| Nrkpg;G itg;Gfs; | **8,288,671** | **50,466** | **164,029** | **8,503,166** |
| nkhj;jk; | **82,397,403** | **18,941,499** | **164,029** | **101,502,931** |

| khh;r; 31 ,y; cs;sthwhdJ | **2020** | | | |
| --- | --- | --- | --- | --- |
|  | xU  tUlj;jpDs;  &**. '000** | **1-5** tUlq;fs;  &.'000 | 5 tUlq;fSf;F  Nky;  &**. '000** | nkhj;jk;  &**. '000** |
|  |  |  |  |  |
|  |  |  |  |  |
| epiyahd itg;Gfs; | 74,874,182 | 25,056,209 | - | 99,930,391 |
| Nrkpg;G itg;Gfs; | 6,573,515 | 53,391 | 143,730 | 6,770,636 |
| nkhj;jk; | 81,447,697 | 25,109,600 | 143,730 | 106,701,027 |

**36.2** thbf;ifahsh;fSf;F nrYj;jNtz;baitapd; vQ;rpAs;s xg;ge;j Kjph;Tg; gFg;gha;T - FOkk;

| khh;r; 31 ,y; cs;sthwhdJ | **2021** | | | |
| --- | --- | --- | --- | --- |
|  | xU  tUlj;jpDs; | **1-5** tUlq;fs; | 5 tUlq;fSf;F  Nky; | nkhj;jk; |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| epiyahd itg;Gfs; | **76,487,088** | **18,891,033** | **-** | **95,378,121** |
| Nrkpg;G itg;Gfs; | **8,151,100** | **50,466** | **164,029** | **8,365,595** |
| nkhj;jk; | **84,638,188** | **18,941,499** | **164,029** | **103,743,716** |

| khh;r; 31 ,y; cs;sthwhdJ | **2020** | | | |
| --- | --- | --- | --- | --- |
|  | xU  tUlj;jpDs; | **1-5** tUlq;fs; | 5 tUlq;fSf;F  Nky; | nkhj;jk; |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| epiyahd itg;Gfs; | 75,873,339 | 25,056,209 | - | 100,929,548 |
| Nrkpg;G itg;Gfs; | 6,558,923 | 53,391 | 143,730 | 6,756,044 |
| nkhj;jk; | 82,432,262 | 25,109,600 | 143,730 | 107,685,592 |

**37.** toq;fg;gl;l fld; gpizaq;fs;

fzf;fPl;Lf;nfhs;if

toq;fg;gl;l fld; gpizaq;fs; fk;gdp kw;Wk; FOkj;jpdhy; ePz;lfhy kw;Wk; FWq;fhy jputj;jd;ik epjp Njitg;ghLfSf;fhf flDf;F ngw;w epjpaq;fis gpujpepjpj;Jtg;gLj;Jfpd;wJ. Muk;g mq;fPfhuj;jpd; gpd;dh;> ,it tpttP Kiwapid gad;gLj;jp mtw;wpd; ngWkjpFiwg;Gf; fpuaj;jpy; mstPL nra;ag;gLfpd;wd. tpttP MdJ tpttP ,d; Xh; xUq;fpize;j ghfkhAs;s toq;fy; kw;Wk; nryTfspyhd VNjDk; fopT my;yJ tl;lj;jpid fzf;fpnyLj;J fzpf;fg;gLfpd;wJ. tpttP ngWkjpf;Fiwg;ghdJ ,yhgk; my;yJ el;lf; $w;wpy; 'tl;br; nrytpdq;fspy;" cs;slf;fg;gl;Ls;sJ. nghWg;Gf;fs; mq;fPfhuj;jpypUe;J mfw;wg;gLk;NghJ ,yhgq;fs; kw;Wk; el;lq;fs; ,yhgk; my;yJ el;lf; $w;wpy; mq;fPfhpf;fg;gLfpd;wd.

|  |  |  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- | --- | --- |
| khh;r; 31 ,y; cs;sthwhdJ |  | gf;fk; | **2021** | **2020** | **2021** | **2020** |
|  | Fwpg;G | ,y. | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| flDWjpg; gj;jpuk; |  |  | **-** | 17,087 | **-** | 17,087 |
| gl;bayplg;gl;l njhFjpf;fld;fs; | 37.2 | 253 | **13,825,553** | 18,462,173 | **13,684,516** | 18,320,952 |
| nkhj;jk; | 37.1 | 252 | **13,825,553** | 18,479,260 | **13,684,516** | 18,338,039 |
| epahag; ngWkjp |  |  | **14,675,439** | 18,759,201 | **14,522,493** | 18,616,227 |

**37.1** toq;fg;gl;l fld; gpizaq;fspyhd mirTfs;

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
|  | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| Vg;uy; 01 ,y; cs;sthwhd kPjp | **18,479,260** | 21,275,031 | **18,338,039** | 21,134,040 |
| ,t;tUlj;jpy; flDf;F ngw;w njhif | **-** | - | **-** | - |
| toq;fg;gl;l fld; gpizaq;fspd; kPl;nlLg;G | **(4,500,657)** | (3,338,413) | **(4,500,657)** | (3,338,413) |
| toq;fg;gl;l fld; gpizaq;fspyhd tl;br; nrytpdq;fs; | **1,935,761** | 2,281,180 | **1,916,991** | 2,264,940 |
| toq;fg;gl;l fld; gpizaq;fspy; nrYj;jg;gl;l tl;b | **(2,088,811)** | (1,738,538) | **(2,069,857)** | (1,722,528) |
| khh;r; 31 ,y; cs;sthwhd kPjp | **13,825,553** | 18,479,260 | **13,684,516** | 18,338,039 |

**37.2** gl;bayplg;gl;l njhFjpf;fld;fs;

|  |  |  |  |  |  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| toq;fpa jpfjp | Kjph;Tj; jpfjp | Kfg; ngWkjp | tl;b | kPs;nfhLg;gdT | tif | **2021** | **2020** | **2021** | **2020** |
|  |  | &**. '000** | tPjk; | fhyk; |  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |  |  |
| rpNu~;l> gpizrhuh> kPl;fj;jf;f> **'AA(-)** juKilaJ | | | | | | | | | |
| 13-Nov-2015 | 12-Nov-2020 | 3,824,220 | 9.95% | tUlhe;jk; | tif B | **-** | 3,961,709 | **-** | 3,961,709 |
| 16-Nov-2016 | 16-Nov-2020 | 659,350 | 12.25% | miu tUlj;jpw;F | tif B | **-** | 686,167 | **-** | 686,167 |
| 16-Nov-2016 | 16-Nov-2021 | 6,798,610 | 12.60% | miu tUlj;jpw;F | tif C | **7,108,347** | 7,104,422 | **7,108,347** | 7,104,422 |
| 18-Apr-2018 | 18-Apr-2022 | 704,600 | 12.40% | tUlhe;jk; | tif A | **784,097** | 783,316 | **784,097** | 783,316 |
| 18-Apr-2018 | 18-Apr-2023 | 5,295,400 | 12.80% | tUlhe;jk; | tif B | **5,933,109** | 5,926,559 | **5,792,072** | 5,785,338 |
|  |  | 17,282,180 |  |  |  | **13,825,553** | 18,462,173 | **13,684,516** | 18,320,952 |

**37.2.1** %yjdr; re;ijA+lhf jpul;lg;gl;l epjpfspd; gad;ghL

| Kd;tptuzj;jpd;  gpufhukhd Nehf;fk; | Kd;tptuj;jpd;  gpufhuk;  xJf;fg;gl;l  njhif  &**.'000** | Kd;tptuzj;jpd; gpufhuk; gad;gLj;Jtjw;F Kd;nkhopag;gl;l jpfjp | tUthapypUe;J xJf;fg;gl;l  njhif  &**.'000 (A)** | nkhj;j tUthapd;  **%** | gad;gLj;jg;gl;l  njhiffs;  &**. (B)** | xJf;fPl;bw;F  vjpuhd  gad;ghl;L  **% (B/A)** | Kw;whfg; gad;gLj;jhtpl;lhy;  epjpfs; vq;F KjyPL nra;ag;gl;Ls;sJ cs;slq;fyhd tpsf;fk; |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |
|  | | | |  |  |  |  |
| 2016 ,y; toq;fg;gl;l gl;bayplg;gl;l> rpNu~;l> gpizrhuh> kPl;fj;jf;f> jug;gLj;jg;gl;l njhFjpf;fld;fs; | | | | | | | |
| ,e;j njhFjpf;fld; toq;fYhlhf jpul;lg;gl;l epjpfs; gpvy;rp ,d; kj;jpa ePz;lfhy fld;toq;fYld; nghUe;Jk; njhopw;gL %yjdj; Njitg;ghLfSf;F epjpaspg;gjw;Fk; tl;b tPj ,lh;Neh;ifapid Fiwg;gjw;Fk; gad;gLj;jg;gLk;. | 6,000,000 | xJf;fg;gl;l jpfjpapypUe;J mLj;j 12 khjq;fspDs; | 6,000,000 | 100 | 6,000,000 | 100 | nghUj;jkw;wJ |
| 2017 ,y; toq;fg;gl;l gl;bayplg;gl;l> rpNu~;l> gpizrhuh> kPl;fj;jf;f> jug;gLj;jg;gl;l njhFjpf;fld;fs; | | | | | | | |
| ,e;j njhFjpf;fld; toq;fYhlhf jpul;lg;gl;l epjpfs; ghjPL nra;ag;gl;l fld; toq;fy; Njf;fk; kw;Wk; njhopw;gL %yjdj; Njitg;ghLfSf;F epjpaspg;gjw;F gad;gLj;jg;gLk;. | 8,000,000 | xJf;fg;gl;l jpfjpapypUe;J mLj;j 12 khjq;fspDs; | 8,000,000 | 100 | 8,000,000 | 100 | nghUj;jkw;wJ |
| 2019 ,y; toq;fg;gl;l gl;bayplg;gll> rpNu~;l> gpizrhuh> kPl;fj;jf;f> jug;gLj;jg;gl;l njhFjpf;fld;fs; | | | | | | | |
| ,e;j njhFjpf;fld; toq;fYhlhf jpul;lg;gl;l epjpfs; 26 khh;r; 2018 ,y; Kjph;tile;j njhFjpf;fld;fis jPh;g;gdT nra;tjw;F ngwg;gl;l FWq;fhy trjpfis kPs;nrYj;Jtjw;Fk; fk;gdpapd; njhopw;gL %yjdj; Njitg;ghLfis re;jpg;gjw;Fk; gad;gLj;jg;gLk;. | 6,000,000 | xJf;fg;gl;l jpfjpapypUe;J mLj;j 12 khjq;fspDs; | 6,000,000 | 100 | 6,000,000 | 100 | nghUj;jkw;wJ |

**37.2.2** toq;fg;gl;l fld; gpizaq;fspd; Kjph;Tg; gFg;gha;T

toq;fg;gl;l fld; gpizaq;fspd; vQ;rpa xg;ge;j Kjph;Tg; gFg;gha;T - fk;gdp

| khh;r; 31 ,y; cs;sthwhdJ | **2021** | | | |
| --- | --- | --- | --- | --- |
|  | xU  tUlj;jpDs; | **1-5** tUlq;fs; | 5 tUlq;fSf;F  Nky; | nkhj;jk; |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| gl;bayplg;gl;l njhFjpf;fld;fs; | **7,835,316** | **5,990,237** | **-** | **13,825,553** |
| nkhj;jk; | **7,835,316** | **5,990,237** | **-** | **13,825,553** |

| khh;r; 31 ,y; cs;sthwhdJ | **2020** | | | |
| --- | --- | --- | --- | --- |
|  | xU  tUlj;jpDs; | **1-5** tUlq;fs; | 5 tUlq;fSf;F  Nky; | nkhj;jk; |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| flDWjpg; gj;jpuq;fs; | 17,087 | - | - | 17,087 |
| gl;bayplg;gl;l njhFjpf;fld;fs; | 5,696,827 | 12,765,346 | - | 18,462,173 |
| nkhj;jk; | 5,713,914 | 12,765,346 | - | 18,479,260 |

toq;fg;gl;l fld; gpizaq;fspd; vQ;rpa xg;ge;j Kjph;Tg; gFg;gha;T - FOkk;

| khh;r; 31 ,y; cs;sthwhdJ | **2021** | | | |
| --- | --- | --- | --- | --- |
|  | xU  tUlj;jpDs; | **1-5** tUlq;fs; | 5 tUlq;fSf;F  Nky; | nkhj;jk; |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| gl;bayplg;gl;l njhFjpf;fld;fs; | **7,820,059** | **5,864,457** | **-** | **13,684,516** |
| nkhj;jk; | **7,820,059** | **5,864,457** | **-** | **13,684,516** |

| khh;r; 31 ,y; cs;sthwhdJ | **2020** | | | |
| --- | --- | --- | --- | --- |
|  | xU  tUlj;jpDs; | **1-5** tUlq;fs; | 5 tUlq;fSf;F  Nky; | nkhj;jk; |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| flDWjpg; gj;jpuq;fs; | 17,087 | - | - | 17,087 |
| gl;bayplg;gl;l njhFjpf;fld;fs; | 5,693,924 | 12,627,028 | - | 18,320,952 |
| nkhj;jk; | 5,711,011 | 12,627,028 | - | 18,338,039 |

**38.** Vida epjpg; nghWg;Gf;fs;

fzf;fPl;Lf;nfhs;if

Vida epjpg; nghWg;Gf;fs; toq;Feh;fSf;F nrYj;jNtz;bait> nrYj;jNtz;ba fhg;GWjp> nrYj;jNtz;ba gq;fpyhgk; kw;Wk; Vida nrYj;jNtz;baitfis cs;slf;Ffpd;wd. ,e;jg; nghWg;Gf;fs; tl;baw;wit vd;gJld; mwpf;ifaplg;gLk; jpfjpapy; nrYj;Jtjw;F vjph;ghh;f;Fk; njhiffspy; gjpT nra;ag;gLfpd;wd.

Vida midj;J epjpg; nghWg;Gf;fSk; Muk;gj;jpy; epahag; ngWkjpapy; mq;fPfhpf;fg;gl;L gpd;dh; ngWkjpFiwg;Gf; fpuaj;jpy; mstPL nra;ag;gLfpd;wd.

toq;Feh;fSf;F nrYj;jNtz;ba njhif

toq;Feh;fSf;F nrYj;jNtz;ba njhifahdJ tzpfj;jpd; tof;fkhd eltbf;ifapy; thfdq;fs; toq;Feh;fSf;F nrYj;jNtz;ba flg;ghl;bid cs;slf;Ffpd;wJ.

nrYj;jNtz;ba fhg;GWjp

nrYj;jNtz;ba fhg;GWjpahdJ thfdq;fs; njhlh;ghf fhg;GWjpf; fk;gdpfSf;F nrYj;jNtz;ba fhg;GWjp jtizf;fl;lzj;jpid cs;slf;Ffpd;wJ.

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
| khh;r; 31 ,y; cs;sthwhdJ | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| toq;Feh;fSf;F nrYj;jNtz;ba njhif | **2,923,795** | 2,079,540 | **2,981,030** | 2,378,782 |
| nrYj;jNtz;ba fhg;GWjp | **619,168** | 645,306 | **-** | - |
| Vida nrYj;jNtz;baitfs; | **588,708** | 289,271 | **1,129,765** | 450,926 |
| nkhj;jk; | **4,131,671** | 3,014,117 | **4,110,795** | 2,829,708 |

**39.** fhg;GWjp nghWg;Gf;fs; kw;Wk; nrYj;jNtz;ba kPs;fhg;GWjp

fzf;fPl;Lf;nfhs;if

fhg;GWjp nghWg;Gf;fs;

Njwpa ciof;fg;glhj fhg;GWjp jtizf;fl;lzj;jpw;fhd Vw;ghL

ciof;fg;glhJ fhg;GWjp jtizf;fl;lzq;fSf;fhd Vw;ghlhdJ ,d;dKk; Kjph;tilahj ,lh;Neh;iffSf;fhf ngwg;gl;l fhg;GWjp jtizf;fl;lzj;jpid gpujpepjpj;Jtg;gLj;Jfpd;wJ. nghJthf> xJf;fkhdJ xg;ge;jf; fhyj;jpy; tpLtpf;fg;gLtJld; fhg;GWjp jtizf;fl;lz tUkhdkhf mq;fPfhpf;fg;gLfpd;wJ. xt;nthU mwpf;ifaplg;gLk; jpfjpapYk;> FOkkhdJ Kjph;tilahj ,lh;Neh;ifapid kPsha;T nra;J xU nghWg;G NghJik Nrhjidapid nraw;gLj;Jfpd;wJ. ,J ciof;fg;glhj fhg;GWjp jtizf;fl;lzq;fs; kPjhd vjph;ghh;f;Fk; Nfhuy;fspd; kw;Wk; xj;jpitf;fg;gl;l ifafg;gLj;jy; fpuaq;fspy; VNjDk; xl;Lnkhj;j kpiffs; fhzg;gLfpd;wjh vd;gjid jPh;khdpg;gjw;fhFk;. ,e;j fzpg;gPlhdJ vjph;fhy xg;ge;jf; fhRg; gha;r;;ry;fspd; eilKiw kjpg;gPLfis gad;gLj;Jfpd;wJ. ,J chpa MAsy;yhj fhg;GWjp El;g Vw;ghLfSld; njhlh;Gila nrhj;Jf;fspy; vOtjw;F vjph;ghh;f;fg;gLk; KjyPl;L tpistpid fzf;fpnyLj;jjd; gpd;duhFk;. ,e;j kjpg;gPLfs; ciof;fg;glhj fhg;GWjp jtizf;fl;lzj;jpd; nfhz;L nry;yy; njhifahdJ Njitf;Ff; Fiwthf fhzg;gl;lhy; nghWg;G NghJikf;fhd Xh Vw;ghl;bid cUthf;Ftjd; %yk; ,e;j gw;whf;FiwahdJ ,yhgk; my;yJ el;lf; $w;wpy; mq;fPfhpf;fg;gLfpd;wJ.

SLFRS 4 - fhg;GWjp xg;ge;jq;fspd; Njitg;ghl;bd;; gpufhuk;> FOkkhdJ Xh; fhg;GWjp fzpg;gPl;lhshpd; JizAld; MAsy;yhj xg;ge;jg; nghWg;Gf;fs; njhlh;ghf Xh; nghWg;G NghJik Nrjidapid (nghNghNrh) elhj;Jfpd;wJ.

nkhj;j epYitapYs;s Nfhuy;fSf;fhd Vw;ghL

MAsy;yhj fhg;GWjp xg;ge;jg; nghWg;Gf;fs; xg;ge;jq;fspy; <Lgl;L fhg;FWjp jtizf;fl;lzq;fs; mwtplg;gLk;NghJ mq;fPfhpf;fg;gLfpd;wd. ,e;j nghWg;Gf;fs; epYitapYs;s Nfhuy; Vw;ghL vd njhpe;Jnfhs;sg;gLtJld;> mwpf;ifaplg;gLk; jpfjpapy; Ml;gl;l Mdhy; jPh;g;gdT nra;ag;glhj midj;J Nfhuy;fspd; kjpg;gplg;gl;l ,Wjpahd fpuaj;jpd; mbg;gilapyhFk;. ,tw;Wld; njhlh;Gila Nfhuy; ifahSjy; fpuaq;fs; kw;Wk; mopTkPl;G kw;Wk; Vida kPl;Gfspd; vjph;ghh;f;fg;gLk; ngWkjpapyhd Fiwg;gpidAk; ftdj;jpnyLf;fpd;wJ.

nghWg;ghdJ gzj;jpd; Neug; ngWkjpf;F foptpwf;fk; nra;ag;gLtjpy;iy. rkdhf;Fjy; my;yJ NguopT xJf;fq;fSf;F vt;tpjkhd Vw;ghLk; mq;fPfhpf;fg;gLtjpy;iy. xg;ge;jk; Kjph;tilAk;NghJ> ntspNaw;wg;gLk;NghJ my;yJ uj;Jnra;ag;gl;lhy; nghWg;Gf;fs; mq;fPfhuj;jpypUe;J mfw;wg;gLfpd;wJ.

nkhj;j Ml;gl;l Mdhy; mwpf;ifaplg;glhj (MMm) Nfhuy;fSf;fhd Vw;ghL

rpy tifahd Nfhuy;fspd; mwptpj;jy; kw;Wk; jPh;g;gdtpy; jhkjq;fs; Vw;glyhk;> vdNt mwpf;ifaplg;gLk; jpfjpapy; ,tw;wpd; ,Wjp fpuaj;jpid epr;rakhf njhpe;Jnfhs;s ,ayhJ. mwpf;ifaplg;gLk; jpfjpapy; nghWg;ghdJ tof;fkhd fhg;gPl;Lf; fzpg;G Nfhuy; vjph;T$wy; El;gq;fspd; Xh; tuk;gpid gad;gLj;jp fzpg;gplg;gLfpd;wJ. ,J mDgt juTfs; kw;Wk; ghjfkhd tpyfs;fSf;fhd Xh; Xutuk;gpid cs;slf;ff;$ba eilKiw mDkhdq;fs; vd;gtw;wpd; mbg;gilapyhdhFk;.

MAsy;yhj fhg;GWjp xg;ge;jq;fSf;F gpd;tUtdtw;wpw;F kjpg;gPLfs; Nkw;nfhs;sg;gly; Ntz;Lk;. mwpf;ifaplg;gLk; jpfjpapy; mwpf;ifaplg;gl;l Nfhuy;fspd; vjpghh;j;j ,Wjpahd fpuak; kw;Wk; mwpf;ifaplg;gLk; jpfjpapy; Ml;gl;l Mdhy; ,d;dKk; mwpf;ifaplg;glhj (MMm) Nfhuy;fspd; vjph;ghh;j;j ,Wjpahd fpuak; vd;gtw;wpy; kjpg;gPLfis Nkw;nfhs;sy; Ntz;Lk;. ,Wjpahd Nfhuy;fs; fpuaj;jpid cWjpg;ghl;Lld; epiyehl;Ltjw;F fzprkhdsT fhyk; nry;yyhk; kw;Wk; rpy tifahd fhg;GWjp xg;ge;jq;fSf;F epjp epiyikf; $w;wpy; fhzg;gLk; mjpfsT nghWg;ghdJ MMm Nfhuy;fspdhyhFk;.

epYitapYs;s Nfhuy;fspd; ,Wjpahd fpuakhdJ tof;fkhd fhg;gPl;Lf; fzpg;G Nfhuy;fs; vjph;T$wy; El;gq;fis gad;gLj;jp kjpg;gpL nra;ag;gLfpd;wJ. ,it rq;fpyp Vzp Kiw> Nghh;d;<Al;lh;-Nth;f]d; Kiw kw;Wk; epfo;ntz; /jPtu Kiw vd;gdthFk;.

,e;j El;gq;fspd; cs;shhe;j gpujhd mDkhdk; vd;dntdpy; fk;gdpapd; fle;jfhy Nfhuy;fs; mgptpUjjp mDgtkhdJ vjph;fhy Nfhuy; mgptpUj;jpapid vjph;T$Wtjw;F gad;gLj;jg;glyhk; vd;gJld; mjd;%yk; ,Wjp Nfhuy; fpuaq;fs;. ,jd; fhuzkhf> ,e;j Kiwfs; nrYj;jpa kw;Wk; Ml;gl;l el;lq;fspd; mgptpUj;jpapid Cfpj;Jzh;tJld;> Nfhuy; xd;Wf;fhd ruhrhp fpuak; Kd;ida tUlq;fspd; mtjhdpf;fg;gl;l mgptpUj;jpapd; mbg;gilapy; Nfhuy; vz;zpf;iffs; kw;wk; vjph;ghh;f;fg;gLk; el;l tpfpjhrhuq;fs;. tuyhw;W fpuaq;fs; mgptpUj;jpahdJ gpujhdkhf tpgj;J tUlq;fspd; %yk; gFg;gha;T nra;ag;gLfpd;wJ. Mdhy; G+Nfhs gpuNjrq;fs;> fzprkhd tzpf tif kw;Wk; Nfhuy; tiffs; uPjpahfTk; NkYk; gFg;gha;T nra;ayhk;. ghhpa Nfhuy;fs; jdpahf tpspj;Jiuf;fg;gLtJld;> mit xd;wpy; el;lk; nrk;ikahf;fg;gl;l kjpg;gPLfspd; Kfg; ngWkjpapy; xJf;fg;gl;L my;yJ mtw;wpd; vjph;fhy mgptpUj;jpapid gpujpgypg;gjw;fhf jdpahf vjph;T$wy; Nkw;nfhs;tjhFk;. mNdfkhd tplaq;fspy;> vjph;fhy Nfhuy;fspd; rjtPjk;> gztPf;fk; my;yJ el;l tPjq;fs; njhlh;ghf ntspg;gilahd mDkhdq;fs; Nkw;nfhs;sg;gLtjpy;iy. gjpyhf> gad;gLj;jg;gl;l mDkhdq;fs; tuyhw;W Nfhuy;fs; mgptpUj;jp juTfspy; cs;slf;fkhdJld; ,tw;wpd; mbg;gilapy; vjph;T$wy;fs; Nkw;nfhs;sg;gLfpd;wd.

fle;j Nghf;Ffs; ve;jsTf;F vjph;fhyj;jpw;F nry;YgbahfhJ vd;gij kjpg;gpLtjw;F Nkyjpf gz;Grhh; jPh;khdk; gad;gLj;jg;gl;lJ.(cjhuzkhf> xU jlit epfo;Tfis gpujpgypg;gjw;F> ntspthhp my;yJ re;ij fhuzpfspyhd khw;wq;fs;> Nfhuy;fSf;fhd nghJkf;fsJ kNdhghtq;fs;> nghUshjhu epiyikfs;> Nfhuy; gztPf;fj;jpd; kl;lq;fs;> ePjpKiw jPh;khdq;fs; kw;Wk; rl;lthf;fk;> Njf;f fyit> fhg;GWjp xg;ge;j rpwg;Gf;$Wfs; kw;Wk; Nfhuy; ifahSjy; nray;Kiwfs; Nghd;w cs;thhp fhuzpfs; vd;gdthFk;) ,J rk;ge;jg;gl;Ls;s midj;J cWjpapd;ikfis fzf;fpnyLj;J tPr;rhd rhj;jpakhd tpisiTfspypUe;jhd epfoj;jf;f tpistpid rkh;g;gpf;Fk; fpuaq;fspd; kjpg;gplg;gl;l ,Wjpahd fpuaj;jpw;F tUtjw;fhf Nkw;nfhs;sg;gLfpd;wJ.

xj;j jPh;khdq;fs;> kjpg;gPLfs; kw;Wk; mDkhdq;fs; vd;gd ciof;fg;glhj fhg;GWjp jtizf;fl;lzj;jpw;fhd Vw;ghLfspd; NghJikapid kjpg;gpLtjw;F gad;gLj;jg;gLfpd;wd.

kPs;fhg;GWjp nghWg;Gf;fs;

kPs;fhg;GWjp nghWg;Gf;fs; fhg;GWjpf; fk;gdpfSf;F nrYj;jNtz;ba kPjpfis gpujpepjpj;Jtk; nra;fpd;wJ. kPs;fhg;GWjp nrhj;Jf;fs; my;yJ nghWg;Gf;fs; xg;ge;j chpikfs; mopj;Jtplg;gLk;NghJ my;yJ Kjph;tilAk;NghJ my;yJ xg;ge;jk; kw;WNkhh; jug;gpdUf;F khw;wy; nra;ag;gLk;NghJ mq;fPfhuj;jpypUe;J mfw;wg;gLfpd;wd.

|  |  |  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- | --- | --- |
| khh;r; 31 ,y; cs;sthwhdJ |  |  | **2021** | **2020** | **2021** | **2020** |
|  | Fwpg;G | gf;fk;  ,y. | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| fhg;GWjpg; nghWg;Gf;fs; | 39.1 | 256 | **-** | - | **4,717,294** | 5,026,503 |
| nrYj;jntz;ba kPs;fhg;GWjp |  |  | **-** | - | **298,591** | 38,717 |
| nkhj;jk; |  |  | **-** | - | **5,015,885** | 5,065,220 |

**39.1** fhg;GWjp nghWg;Gf;fs;

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
| khh;r; 31 ,y; cs;sthwhdJ | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| Njwpa ciof;fg;glhj fhg;GWjp jtizf;fl;lzq;fSf;fhd Vw;ghL | **-** | - | **3,509,920** | 1,462,009 |
| nkhj;j epYitapYs;s Nfhuy;fSf;fhd Vw;ghL |  |  | **587,614** | 773,189 |
| nkhj;j Ml;gl;l Mdhy; mwpf;ifaplg;glhj Nfhuy;fSf;fhd Vw;ghL | **-** | - | **619,760** | 688,820 |
| nkhj;jk;**l** | **-** | - | **4,717,294** | 5,026,503 |

nghNghNrh MdJ vd;.vk;.[p.itdhd;rpay; Nrh;tpr]; gpiuNtl; ypkpl;ll;> rpq;fg;G+hpdhy; Nkw;nfhs;sg;gl;lJ.

**40.** Fj;jif nghWg;Gf;fs;

fzf;fPl;Lf;nfhs;if

fk;gdpahdJ Fj;jif Muk;gpf;fg;gLk; jpfjpapy; Fj;jiff; fhyg;gFjp kPJ nrYj;jNtz;ba Fj;jiff; nfhLg;gdTfis epfo;fhyg; ngWkjpapy; mstpl;L Fj;jifg; nghWg;Gf;fshf mq;fPfhpf;fpd;wJ. Fj;jiff; nfhLg;gdTfspd; epfo;fhyg; ngWkjpapid fzpg;gjpy; FOkkhdJ Fj;jif Muk;gpf;fg;gl;l jpfjpapYs;s mjd; Ez;khw;wy; fld;ngWjy; tl;btPjj;jpidg; gad;gLj;Jfpd;wJ Vnddpy; Fj;jifapd; cs;shh;e;j tl;b tPjj;jpid cldbahf jPh;khdpf;fg;gl ,ayhjjpdhyhFk;. Muk;g;gpf;fg;gl;l jpfjpapd; gpd;dh;> Fj;jif nghWg;Gf;fspd; njhifahdJ tl;bapd; jpus;tpid gpujpgypg;gjw;fhf mjpfhpf;fg;gLtJld; Nkw;nfhs;sg;gl;l Fj;jif nfhLg;gdTfSf;fhf Fiwf;fg;gLfpd;wJ. ,jw;Fk; Nkyhf> Fj;jif nghWg;Gf;fspd; nfhz;Lnry;yy; njhifahdJ Xh; jpUj;jk;> Fj;jif fhyj;jpyhd khw;wk;> Fj;jiff; nfhLg;gdTfspyhd khw;wk; fhzg;gl;lhy; kPs;mstPL nra;ag;gLfpd;wJ.

SLFRS 16 ,d; gpufhuk; 1 Vg;uy; 2019 ,y; khw;wpaikf;fg;gl;l gpd;Ndhf;fpa mZFKiwapid gpuNahfpj;jJld;> ,e;j epakj;ij filg;gpbf;Fk;NghJ 12.45% ,id Xh; epiwaplg;gl;l ruhrhp Ez;khw;wy; fld;ngWjy; tl;btPjkhf gad;gLj;jpaJ. ,J gad;gLj;Jtjw;F chpikAs;s nrhj;Jf;fs; kw;Wk; Fj;jif nghWg;Gf;fis gjpTnra;tjw;fhFk;.

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
|  | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| Vg;uy; 1 ,y; cs;sthwhd kPjp | **1,909,098** | - | **1,594,245** | - |
| SLFRS 16 ,d; filg;gpbg;gpyhd tpisT | **-** | 2,080,315 | **-** | 1,547,546 |
|  | **1,909,098** | 2,080,315 | **1,594,245** | 1,547,546 |
| tUlj;jpyhd Fj;jif xg;ge;jq;fspd; Nrh;f;iffs;/GJg;gpj;jy;fs; | **858,510** | 206,943 | **292,305** | 206,943 |
| tl;bapd; mlh; tsh;r;rp | **228,985** | 238,581 | **191,935** | 183,724 |
| Fj;jif fld;toq;fpNahUf;fhd nfhLg;gdTfs; | **(655,969)** | (616,741) | **(409,587)** | (343,968) |
| tUlj;jpyhd Fj;jif xg;ge;jq;fspd; Ke;jpa KbTWj;jy; | **(54,238)** | - | **(54,238)** | - |
| khh;r; 31 ,y; cs;sthwhd kPjp | **2,286,386** | 1,909,098 | **1,614,660** | 1,594,245 |

Fj;jif nghWg;Gf;fspd; czh;jpwd; gFg;gha;T

gf;fk; 298 ,y; Fwpg;G 59.4.1 ,y; ,lh;Neh;if Kfhikj;Jt ntspg;gLj;jypy; ntspg;gLj;jg;gl;l Fj;jif nghWg;gpyhd Ez;khw;wy; fld;ngWif tl;b tPjq;fspyhd rhj;jpag;ghlhd khw;wq;fspypUe;J vof;$ba jhf;fk;.

Fj;jif nghWg;Gf;fSf;fhd vQ;rpa xg;ge;j Kjph;Tg; gFg;gha;T - fk;gdp

| khh;r; 31 ,y; cs;sthwhdJ | **2021** | | | |
| --- | --- | --- | --- | --- |
|  | xU  tUlj;jpDs; | **1-5** tUlq;fs; | 5 tUlq;fSf;F Nky; | nkhj;jk; |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| Fj;jifg; nghWg;G | **404,863** | **1,509,462** | **372,061** | **2,286,386** |
| nkhj;jk; | **404,863** | **1,509,462** | **372,061** | **2,286,386** |

| khh;r; 31 ,y; cs;sthwhdJ | **2020** | | | |
| --- | --- | --- | --- | --- |
|  | xU  tUlj;jpDs; | **1-5** tUlq;fs; | 5 tUlq;fSf;F  Nky; | nkhj;jk; |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| Fj;jifg; nghwg;G | 415,531 | 1,157,562 | 336,005 | 1,909,098 |
| nkhj;jk; | 415,531 | 1,157,562 | 336,005 | 1,909,098 |

Fj;jif nghWg;Gf;fSf;fhd vQ;rpa xg;ge;j Kjph;Tg; gFg;gha;T - FOkk;

| khh;r; 31 ,y; cs;sthwhdJ | **2021** | | | |
| --- | --- | --- | --- | --- |
|  | xU  tUlj;jpDs; | **1-5** tUlq;fs; | 5 tUlq;fSf;F  Nky; | nkhj;jk; |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| Fj;jifg; nghWg;G | **236,269** | **1,038,946** | **339,446** | **1,614,661** |
| nkhj;jk; | **236,269** | **1,038,946** | **339,446** | **1,614,661** |

| khh;r; 31 ,y; cs;sthwhdJ | **2020** | | | |
| --- | --- | --- | --- | --- |
|  | xU  tUlj;jpDs; | **1-5** tUlq;fs; | 5 tUlq;fSf;F  Nky; | nkhj;jk; |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| Fj;jifg; nghWg;G | 239,223 | 975,782 | 379,240 | 1,594,245 |
| nkhj;jk; | 239,223 | 975,782 | 379,240 | 1,594,245 |

**41.** eilKiw thpg; nghWg;Gf;fs;

fzf;fPl;Lf;nfhs;if

fk;gdp kw;Wk; mjd; Jizf;fk;gdpfs; tUkhd thpfs; kw;Wk; epjpr; Nritfspyhd ngWkjp Nrh;j;jy; thp> Njrj;ijf; fl;bnaOg;Gjy; thp cs;slq;fyhd Vida thpfSf;F cl;gl;ljhFk;. eilKiw> xj;jpitf;fg;gl;l kw;Wk; Vida thpfSf;fhd nkhj;j Vw;ghl;bid jPh;khdpg;gjw;F fzprkhdsT jPh;khdk; Njitg;gLfpd;wJ. ,e;j epjpf; $w;Wf;fisj; jahhpf;Fk; NghJ thpr; rl;lq;fspd; nghUe;Jjd;ikapyhd nghUs; tpsf;fk; njhlh;ghf cWjpaw;w epiyikfs; fhzg;gLfpd;wd.

Nkyjpf thpfs; nrYj;jNtz;b tUkh vd;w kjpg;gPLfspd; mbg;gilapy; eilKiw> xj;jpitf;fg;gl;l kw;Wk; Vida thpfSf;F FOkk; kw;Wk; fk;gdpahdJ nrhj;Jf;fs; kw;Wk; nghWg;Gf;fis mq;fPfhpf;fpd;wd. ,e;j tplaq;fspy; ,Wjp thp tpisTfs; Muk;gj;jpy; gjpTnra;ag;gl;l njhiffspypUe;J tpj;jpahrkhff; fhzg;gl;lhy;> mj;jifa tpj;jpahrq;fs; jPh;khdk; Nkw;nfhs;sg;gl;l fhyj;jpy; tUkhdk;> xj;jpitf;fg;gl;l thpj; njhiffspy; jhf;fj;jpid Vw;gLj;Jk;.

|  |  |  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- | --- | --- |
| khh;r; 31 ,y; cs;sthwhdJ |  |  | **2021** | **2020** | **2021** | **2020** |
|  | Fwpg;G | gf;fk;  ,y. | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| eilKiw thpg; nghWg;G | 41.1 | 258 | **362,450** | 1,803,309 | **883,900** | 2,077,418 |
| nkhj;jk; |  |  | **362,450** | 1,803,309 | **883,900** | 2,077,418 |

**41.1** eilKiw thpg; nghWg;G

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
|  | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| Vg;uy; 01 ,y; cs;shthwd kPjp | **1,803,309** | 2,238,257 | **2,077,418** | 2,323,647 |
| tUlj;jpw;fhd Vw;ghL | **1,999,971** | 2,822,836 | **2,601,127** | 3,259,538 |
| Kd;ida tUlk; njhlh;ghd Fiw/(kpif) Vw;ghL | **(90,892)** | - | **(95,886)** | (781) |
| tUkhd thpf; nfhLg;gdT | **(3,349,938)** | (3,071,709) | **(3,534,648)** | (3,339,472) |
| thp tuTfs; |  |  |  |  |
| gpitt/Vida tuT | **-** | (44,991) | **13** | (18,416) |
| nghUshjhu Nritf; fl;lzk; | **-** | (141,084) | **(164,124)** | (147,098) |
| khh;r; 31 ,y; cs;sthwhd kPjp | **362,450** | 1,803,309 | **883,900** | 2,077,418 |

**41.2** nghUshjhu Nritf; fl;lzk; (nghNrf)

2006 Mk; Mz;bd; 13 Mk; ,yf;f nghUshjhu Nritf; fl;lzr; rl;lk; kw;Wk; mjw;fhd mLj;Jte;j jpUj;jq;fs; vd;gtw;wpd; gpufhuk; nghNrf MdJ "tpyf;fspg;gl;l Gus;tpy;" 0.5% nrYj;jg;gly; Ntz;Lk; vd;gJld;> ,J tUkhd thpf; nfhLg;gdTfspypUe;J fopf;fg;glf;$bajhFk;. Nfhug;glhj nghNrf MdJ> VNjDk; ,Ug;gpd;> mLj;JtUk; %d;W tUlq;fspy; nfhz;L nry;yg;gl;L nrYj;jNtz;ba tUkhd thpf;nfjpuhf <Lnra;ag;glhyhk;. cs;ehl;L ,iwthpj; jpizf;fsj;jpdhy; gpuRhpf;fg;gl;l 1 [dthp 2020 jpfjpaplg;gl;l mwptpj;jypd; gpufhuk; 1 [dthp 2020 Kjy; nghNrf ePf;fg;gl;Ls;sJ.

**41.3** epiyahd itg;Gf;fs; kw;Wk; Nrkpg;Gf; fzf;Ffspyhd gpbj;J itj;jy; thp (gpitt)

2006 Mk; Mz;bd; 10 Mk; ,yf;f cs;ehl;L ,iwthpr; rl;lj;jpd; gphpT 137 kw;Wk; mjdpyhd jpUj;jq;fspd; gpufhuk;> fk;gdpfspdhy; Nkw;nfhs;sg;gl;l epiyahd itg;Gfs; kw;Wk; Nrkpg;G fzf;Ffspyhd tl;b tUkhdk; nrYj;jg;gLk;NghJ my;yJ fzf;fpy; tuT itf;Fk;NghJ 10% gpbj;J itj;jy; thp fopf;fg;gLfpd;wJ. ,e;j thp fopj;jyhdJ tUkhd thpf; nfhLg;gdTfSf;F thp tuthff; Nfhug;glyhk;. 2017 Mk; Mz;bd; 24 Mk; ,yf;f cs;ehl;L ,iwthpr;rl;lj;jpd; gphpT 84 ,d; gpufhuk;> 1 Vg;uy; 2018 Kjy; xU egUf;F nrYj;jg;gl;l tl;b my;yJ foptpy; gpitt 5% Mf Fiwf;fg;gl;lJ. cs;ehl;L ,iwthpj; jpizf;fsj;jpdhy; 18 ngg;uthp 2020 jpfjpaplg;gl;L gpuRhpf;fg;gl;l mwptpj;jypd; gpufhuk; gpitt ,id fopg;gjw;fhd Njitg;ghL 1 [dthp 2020 Kjy; ePf;fg;gl;Ls;sJ.

**42.** Vida nghWg;Gf;fs;

fzf;fPl;Lf;nfhs;if

Vida nghWg;Gf;fs; epjpr; Nritfspy; nrYj;jNtz;ba ngNrt> nrYj;jNtz;ba ngWkjp Nrh;j;jy; thp (ngNrt)> nrYj;jNtz;ba Vida thp kw;Wk; Vida nrYj;jNtz;baitfis cs;slf;Ffpd;wJ. ,e;j epjpapayy;yhj nghWg;Gf;fs; eilKiw flg;ghl;bid jPh;g;gdT nra;tjw;F gFj;jwpTld; nrYj;Jtjw;fhd njhiffspy; mstPL nra;ag;gLk; my;yJ Ie;njhifj; jpfjpapy; Xh; %d;whk; jug;gpdUf;F khw;wy; nra;tjw;fhd njhifapy; mstPL nra;ag;gLk;.

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
| khh;r; 31 ,y; cs;sthwhdJ | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| nrYj;jNtz;ba epjpapay; Nritfspyhd ngNrt | **351,885** | - | **367,928** | - |
| nrYj;jNtz;ba ngWkjp Nrh;j;jy; thp (ngNrt) | **19,590** | 10,502 | **61,394** | 62,173 |
| nrYj;jNtz;ba gp it t | **7,192** | 123,135 | **7,370** | 123,355 |
| nrYj;jNtz;ba gaph; fhg;GWjpf; fl;lzk; | **18,372** | - | **16,132** | - |
| thbf;ifahsh;fSf;F nrYj;jNtz;ba njhif | **320,699** | 401,960 | **321,655** | 409,602 |
| nrYj;jNtz;ba Kj;jpiu jPh;it | **61,790** | 53,008 | **64,295** | 55,087 |
| Vida nrYj;jNtz;bait | **289,592** | 387,089 | **318,048** | 402,539 |
| nkhj;jk; | **1,069,120** | 975,694 | **1,156,822** | 1,052,756 |

**43.** Xa;Tngwy; eyd; flg;ghL

fzf;fPl;Lf;nfhs;if

Copah; eyd;fs;

Xa;Tngwy; eyd; flg;ghL - gzpf;nfhil

FOkk;/fk;gdpahdJ gzpf;nfhilf;fhd cWjpaspf;fg;gl;l Xa;Tngwy; eyd;fspd; epfo;fhyg; ngWkjpapid mstpLfpd;wJ> ,J ,yq;if fzf;fPl;L epakk; - LKAS 19 - 'Copah; eyd;fspd;" %yk; Njitg;gLkhW "vjph;T$wg;gl;l myF tuT Kiw" (vmtK) ,id gad;gLj;jp Xh; RahjPd njhopy;rhh; fhg;gPl;Lf; fzpg;ghshpd; MNyhridAldhd Xa;Tngwy; eyd; jpl;lkhFk;.

fhg;gPl;Lf; fzpg;G ngWkjpaplyhdJ foptpwf;f tPjq;fs;> nrhj;Jf;fspyhd vjph;ghh;f;fg;gLk; tpisT tPjq;fs;> vjph;fhy rk;gs mjpfhpg;Gfs;> ,wg;G tPjq;fs; kw;Wk; vjph;fhy gzpf;nfhil mjpfhpg;Gfs; gw;wpa mDkhdq;fs; Nkw;nfhs;tjid cs;slf;Ffpd;wJ. mj;jifa flg;ghl;bd; ePz;lfhy jd;ikapd; fhuzkhf> ,e;j kjpg;gPLfs; fzprkhdsT cWjpapd;ikf;F cl;gLfpd;wJ. midj;J mDkhdq;fSk; xt;nthU mwpf;ifaplg;gLk; jpfjpapYk; kPsha;T nra;ag;gLfpd;wd.

fhg;gPl;Lf; fzpg;G ,yhgq;fs; kw;Wk; el;lq;fspd; mq;fPfhpg;G

FOkk;/ fk;gdpahdJ jpl;lk; njhlh;ghf fk;gdpapd; flg;ghl;bid fzpg;gpLtjpypUe;J vOfpd;w nkhj;j fhg;gPl;Lf; fzpg;G ,yhgq;fs; kw;Wk; el;lq;fs; tphpthd tUkhdf; $w;wpy; mJ ,lk;ngw;w fhyj;jpy; mq;fPfhpf;fg;gLfpd;wJ.

epjpaspj;jy; Vw;ghLfs;

gzpf;nfhil nghWg;ghdJ ntspthhpahf epjpaspf;fg;gltpy;iy.

eph;zapf;fg;gl;l gq;fspg;Gj; jpl;lq;fs; - Copah; Nrkyhg epjpak; kw;Wk; eph;zapf;fg;gl;l gq;fspg;Gj; jpl;lq;fs; - Copah; ek;gpf;if nghWg;G epjpak;

Xh; eph;zapf;fg;gl;l gq;fspg;Gj; jpl;lkhdJ njhopy; epiwtile;jjd; gpd;duhd Xh; eyd; jpl;lkhFk;. ,jd; fPo; xU epWtdk; epiyahd gq;fspg;Gfis Xh; jdpahd epWtdj;jpw;F (Xh; epjpak;) nrYj;Jfpd;wJ kw;Wk; ,yq;if fzf;fPl;L epakk; **LKAS 19** (Copah; eyd;fs;) ,y; tiuaiw nra;ag;gl;Ls;sthW> eilKiw kw;Wk; Kd;ida fhyq;fSf;fhd Copah;fsJ Nritfs; njhlh;ghf epjpakhdJ midj;J Copah; eyd;fisAk; nrYj;Jtjw;F NghJkhd nrhj;Jf;fis itj;jpUf;fhtpl;lhy; Nkyjpf gq;fspg;Gfisr; nrYj;Jtjw;fhd vt;tpjkhd rl;lhPjpahd my;yJ Mf;fG+h;tkhd flg;ghL fhzg;glkhl;lhJ.

Xh; eph;zapf;fg;gl;l gq;fspg;Gj; jpl;lj;jpw;F nrYj;jg;glNtz;ba gq;fspg;ghdJ Copah;fspdhy; fk;gdpf;F Mw;wg;gl;l Nritfspd; tpfpjhrhuj;jpy; fhzg;gLtJld; mit nrYj;jNtz;bNaw;gLk;NghJ Xh; nrytpdkhf gjpTnra;ag;gLfpd;wJ. nrYj;jg;glhj gq;fspg;Gfs; Xh; nghWg;ghf gjpT nra;ag;gLfpd;wJ.

FOkk; / fk;gdp kw;Wk; Copah;fs; ,yq;if kj;jpa tq;fpapdhy; Kfhikg;gLj;jg;gLk; Copah; Nrkyhg epjpaj;jpw;F KiwNa 12% kw;Wk; 8% xt;nthU CopahpdJk; nkhj;j rk;gsj;jpy; gq;fspg;G nra;ag;gLfpd;wJ.

xt;nthU CopahpdJk; nkhj;j rk;gsj;jpy; 3% ,id FOkk;/fk;gdp Copah; ek;gpf;ifg; nghWg;G epjpaj;jpw;F gq;fspg;G nra;fpd;wJ.

|  |  |  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- | --- | --- |
|  |  |  | **2021** | **2020** | **2021** | **2020** |
|  | Fwpg;G | gf;fk;  ,y. | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| Vg;uy; 01 ,y; cs;sthwhd kPjp |  |  | **592,871** | 492,444 | **647,929** | 536,753 |
| ,yhgk; my;yJ el;lf; $w;wpy; mq;fPfhpf;fg;gl;l njhif | 43.1 | 260 | **111,742** | 111,325 | **129,888** | 124,504 |
| tphpthd tUkhdf; $w;wpy; mq;fPfhpf;fg;gl;l njhif | 43.2 | 260 | **(107,003)** | (172) | **(106,891)** | (1,225) |
| tUlj;jpy; nrYj;jg;gl;l eyd;fs; |  |  | **(10,353)** | (10,726) | **(13,148)** | (12,103) |
| khh;r; 31 ,y; cs;sthwhd kPjp |  |  | **587,257** | 592,871 | **657,778** | 647,929 |

**43.1** ,yhgk; my;yJ el;lf; $w;wpy; mq;fPfhpf;fg;gl;l njhif

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| eilKiw Nritf; fpuak; | **52,455** | 57,157 | **69,823** | 70,335 |
| Njwpa eph;zapf;fg;gl;l eyd; nghWg;gpyhd Njwpa tl;b | **59,287** | 54,168 | **60,065** | 54,169 |
| ,yhgk; my;yJ el;lf; $w;wpy; mq;fPfhpf;fg;gl;l nkhj;j njhif | **111,742** | 111,325 | **129,888** | 124,504 |

**43.2** tpupthd tUkhdf; $w;wpy; mq;fPfhpf;fg;gl;l njhif

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| mDkhdq;fspd; khw;wq;fspd; epkpj;jkhd el;lq;fs;/(,yhgq;fs;) | **(38,363)** | (2,410) | **(42,779)** | (1,716) |
| tUlj;jpy; vOe;j mDgt el;lq;fs;/(,yhgq;fs;) | **(68,640)** | 2,238 | **(64,111)** | 491 |
| tphpthd tUkhdf; $w;wpy; mq;fPfhpf;fg;gl;l nkhj;j fhg;gPl;Lf; fzpg;G (el;lq;fs;)/,yhgk; | **(107,003)** | (172) | **(106,890)** | (1,225) |

31 khh;r; 2021 ,y; Xa;Tngwy; eyd; flg;ghl;byhd Xh; fhg;gPl;Lf; fzpg;G ngWkjpaplyhdJ vf;RNahpay; md;l; nkNd[;kd;l; nfhd;ry;ld;l;]; (gpiuNtl;) ypkpl;ll;> Xh; njhopy;rhh; fhg;gPl;Lf; fzpg;ghsh; epWtdk;> ,dhy; Nk;wnfhs;sg;gl;lJ (31 khh;r; 2020 ,y; ];iky;]; f;Nshgy; (gpiuNtl;) ypkpl;ll;). nghWg;gpid kjpg;gpLtjw;fhf fhg;gPl;Lf; fzpg;ghshpdhy; gad;gLj;jg;gl;l ngWjpaply; KiwahdJ 'vjph;T$wg;gl;l myF tuT (vmt) MFk; vd;gJld;> ,k;KiwahdJ ,yq;if fzf;fPl;L epakk;> LKAS 19 - "Copah; eyd;fs;" ,dhy; gupe;Jiu nra;ag;gLfpd;wJ.

| khh;r; 31 ,y; cs;sthwhdJ | **2021** | **2020** |
| --- | --- | --- |
|  |  |  |
| fk;gdp / FOkk; |  |  |
| fhg;gPl;Lf; fzpg;G mDkhdq;fs; |  |  |
| foptpwf;f tPjk; | **7.87%** | 10.00% |
| vjph;fhy rk;gs mjpfhpg;G tPjk; | **6.00%** | 9.00% |
| ,wg;G tPjk; | **A1967/70** ,Wjpahd ,wg;GtPjk; | A1967/70 ,Wjpahd ,wg;GtPjk; |
| ,ayhik | tof;fkhd ,.fh. tPjq;fs; | tof;fkhd ,.fh. tPjq;fs; |
| Xa;Tngwy; taJ | **55** tUlq;fs; | 55 tUlq;fs; |

31 khh;r; 2021 ,y; epiwttile;j tUlj;jpw;fhd Jbg;ghd gq;Fgw;Weh;fspd; vjph;ghh;f;fg;gl;l ruhrhp njhopy; tho;ehs; 10.68 tUlq;fshFk; (8.87 - 2020).

**43.3** fhg;gPl;Lf; fzpg;G ngWkjpaplypy; gad;gLj;jg;gl;l mDkhdq;fspd; czh;jpwd;

Ntiy tha;g;gpd; eyd; nghWg;G mstPl;by; Vida midj;J khwpfSk; epiyahff; fhzg;gLk;NghJ gad;gLj;jg;gl;l Kf;fpa mDkhdq;fspyhd Xh; epahakhd rhj;jpakhd khw;wj;jpd; czh;jpwid gpd;tUk; ml;ltizahdJ vLj;Jf;fhl;Lfpd;wJ.

tphpthd tUkhdf; $w;W kw;Wk; epjp epiyikf; $w;W Mfpatw;wpd; czh;jpwdhdJ tUlj;jpw;fhd Copah; eyd; flg;ghl;by; foptpwf;f tPjk; kw;Wk; rk;gs mjpfhpg;G tPjk; vd;gtw;wpyhd mDkhdpf;fg;gl;l khw;wq;fspd; tpisthFk;.

|  |  | **2021** | | **2020** | |
| --- | --- | --- | --- | --- | --- |
|  |  | tphpthd tUkhdf;  $w;wpyhd tpisT  - tUlj;jpw;fhd  tpistpyhd  mjpfhpg;G/(FiwT) | Copah; eyd;  flg;ghl;byhd tpisT  - nghWg;gpyhd  mjpfhpg;G / (FiwT) | tphpthd tUkhdf;  $w;wpyhd tpisT  - tUlj;jpw;fhd  tpistpyhd  mjpfhpg;G/(FiwT) | Copah; eyd;  flg;ghl;byhd tpisT  - nghWg;gpyhd  mjpfhpg;G / (FiwT) |
|  | **%** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |
| foptpwf;f tPjj;jpyhd mjpfhpg;G / (FiwT) |  |  |  |  |  |
|  | 1 | **37,667** | **(37,667)** | 33,376 | (33,376) |
|  | -1 | **(42,606)** | **42,606** | (37,348) | 37,348 |
| vjph;fhy rk;gs mjpfhpg;G tPjj;jpyhd mjpfhpg;G / (FiwT) |  |  |  |  |  |
|  | 1 | **(42,735)** | **42,735** | (38,666) | 38,666 |
|  | -1 | **38,416** | **(38,416)** | 35,140 | (35,140) |

**43.4** Kjph;Tj; Njhw;WUtj;jpd; %ykhd Xa;Tngwy; eyd; flg;ghl;byhd gFg;gha;T

gpd;tUk; Fwpg;ghdJ eph;zapf;fg;gl;l eyd; flg;ghl;bid xt;nthU jdpahd CopahpdJk; vjph;ghh;f;Fk; vjph;fhy njhopy; tho;f;if fhyj;jpdhYk; gFg;gha;T nra;fpd;wJ. vjph;ghh;f;fg;gLk; vjph;fhy njhopy; tho;ehshdJ Xa;TngWtjw;F Kd;dh; mfd;Wnry;yy;> ,wg;G my;yJ Cdk; Mfpatw;wpd; epkpj;jk; rhj;jpag;ghlhd Xh; ntspNaWjiy fUj;jpnyLf;fpd;wJ.

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
| khh;r; 31 ,y; cs;sthwhdJ | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| mLj;j 12 khjq;fspDs; | **90,630** | 48,003 | **92,778** | 51,911 |
| 1-5 tUlq;fSf;F ,ilapy; | **197,715** | 67,487 | **223,127** | 83,388 |
| 5 tUlq;fSf;F mg;ghy; | **298,912** | 477,381 | **341,873** | 512,630 |
| nkhj;jk; | **587,257** | 592,871 | **657,778** | 647,929 |

**44.** xj;jpitf;fg;gl;l thpg; nghWg;Gf;fs; / (nrhj;Jf;fs;)

fzf;fPl;Lf;nfhs;if

xj;jpitf;fg;gl;l thpahdJ mwpf;ifaplg;gLk; jpfjpapy; fhzg;gLk; nrhj;Jf;fs; kw;Wk; nghWg;Gf;fspd; thp mbj;jsq;fs; kw;Wk; epjp mwpf;ifaply; Nehf;fj;jpw;fhf nfhz;L nry;yg;gLk; njhiffSf;Fk; ,ilNaahd jw;fhypf tpj;jpahrj;jpy; Vw;ghL nra;ag;gLfpd;wJ. gpd;tUtd jtph;j;j> xj;jpitf;fg;gl;l thpg; nghWg;Gf;fs; midj;J thptpjpf;fj;jf;f jw;fhypf tpj;jpahrq;fSf;Fk; mq;fPfhpf;fg;gLfpd;wd.

* ed;kjpg;gpd; Muk;g mq;fPfhuj;jpy; my;yJ Xh; tzpf gpizg;gw;w Xh; nfhLf;fy; thq;fypyhd Xh; nrhj;J my;yJ nghWg;G Mfpatw;wpypUe;J xj;jpitf;fg;gl;l thpg; nghWg;G vOk;NghJ> kw;Wk; nfhLf;fy; thq;fypd;NghJ fzf;fPl;L ,yhgj;ijNah my;yJ thptpjpf;fj;jf;f ,yhgk; my;yJ el;lj;ijNah ghjpf;fhjit : kw;Wk;
* Jizf; fk;gdpfspyhd KjyPLfSld; ,ize;j thptpjpf;fj;jf;f jw;fhypf tpj;jpahrq;fs; njhlh;ghf> jw;fhypf tpj;jpahrq;fsJ jpUg;gypd; NeukhdJ fl;Lg;gLj;jf;$baJ kw;Wk; jw;fhypf tpj;jpahrq;fs; vjph;tUk; vjph;fhyj;jpy; jpUg;gg;glhjjw;fhd rhj;jpak; fhzg;gbd;.

fopf;fj;jf;f midj;J jw;fhypf tpj;jpahrq;fSf;F> gad;gLj;jg;glhj thp tuTfs; kw;Wk; gad;gLj;jg;glhj thp el;lq;fsJ nfhz;L nry;yy; vd;gtw;Wf;fhd xj;jpitf;fg;gl;l thpr; nrhj;Jf;fs; mq;fPfhpf;f;fg;gLfpd;wd. ,J thptpjpf;fj;jf;f ,yhgk; fopf;fj;jf;f jw;fhypf tpj;jpahrq;fs;> kw;Wk; nfhz;L nry;yg;gLk; gad;gLj;jg;glhj thp tuTfs; kw;Wk; gad;gLj;jg;glhj thp el;lq;fSf;F vjpuhf gad;gLj;Jtjw;F fpilf;Fk; mstpw;F> mjw;F tpjptpyf;fhf>

* Xh; tzpf gpizg;G my;yhj nfhLf;fy; thq;fypy; Xh; nrhj;J my;yJ nghWg;gpd; Muk;g mq;fPfhuj;jpypUe;J vOfpd;w fopf;fg;glf;$ba jw;fhypf tpj;jpahrq;fs; njhlh;ghd xj;jpitf;fg;gl;l thpahdJ> nfhLf;fy; thq;fypd;NghJ fzf;fPl;L ,yhgj;ijNah my;yJ thptpjpf;fj;jf;f ,yhgk; my;yJ el;lj;jpid ghjpf;fhjit: kw;Wk;
* Jizf; fk;gdpfspyhd KjyPLfSld; ,ize;j thptpjpf;fj;jf;f jw;fhypf tpj;jpahrq;fs; njhlh;ghf xj;jpitf;fg;gl;l thpr; nrhj;Jf;fs; vjph;tUk; vjph;fhyq;fspy; jw;fhypf tpj;jpahrq;fs; jpUg;gg;gLk; rhj;jpakhd mstpw;F khj;jpuk; mq;fPfhpf;fg;gLtJld; kw;Wk; thptpjpf;fj;jf;f ,yhgkhdJ jw;fhypf tpj;jpahrq;fis gad;gLj;Jtjw;F fpilf;ff;$bajha; ,Uj;jy; Ntz;Lk;.

xt;nthU mwpf;ifaplg;gLk; jpfjpapYk; xj;jpitf;fg;gl;l thpr; nrhj;Jf;fspd; nfhz;Lnry;yy; njhifahdJ> midj;Jk; my;yJ gFjpastpyhd xj;jpitf;fg;gl;l thpr; nrhj;jpid gad;gLj;Jtjw;F NghJkhd thptpjpf;fj;jf;f ,yhgk; fpilf;Fk; vd;gJ rhj;jpakw;Wf; fhzg;gLk; mstpw;F Fiwf;fg;gLfpd;wJ. mq;fPfhpf;fg;glhj xj;jpitf;fg;gl;l thpr; nrhj;Jf;fs; xt;nthU mwpf;ifaplg;gLk; jpfjpapYk; kPs;kjpg;gPL nra;ag;gl;L vjph;fhy thptpjpf;fj;jf;f ,yhgkhdJ xj;jpitf;fg;gl;l thpr; nrhj;jpid kPl;ff;$ba rhj;jpak; tUk; mstpw;F mq;fPfhpf;fg;gLfpd;wJ.

xj;jpitf;fg;gl;;;l thpr; nrhj;Jf;fs; kw;Wk; nghWg;Gf;fs;> nrhj;J jPh;thfpa my;yJ nghWg;G jPh;g;gdT nra;ag;gl;l tUlj;jpy; gpuNahfpg;gjw;F vjph;ghh;f;fg;gLk; thp tPjq;fspy; mstPL nra;ag;gLfpd;wJ. ,J mwpf;ifaplg;gLk; jpfjpapy; rl;lkakhf;fg;gl;l my;yJ nghUz;ikahf rl;lkhf;fg;gl;l thp tPjq;fspd; (thpr; rl;lq;fs;) mbg;gilapdhyhFk;.

chpj;Jtj;jpy; Neubahf mq;fPfhpf;fg;gl;l cUg;gbfs; njhlh;ghf eilKiw thp kw;Wk; xj;jpitf;fg;gl;l thp vd;gd ,yhgk; my;yJ el;lf; $w;wpypd;wp chpj;Jtj;jpNyNa mq;fPfhpf;fg;gLfpd;wJ.

xj;jpitf;fg;gl;l thpr; nrhj;Jf;fSk; xj;jpitf;fg;gl;l thpg; nghWg;Gf;fSk;> eilKiw thpr; nrhj;Jf;fis eilKiw thpg; nghWg;Gf;fSf;F vjpuhf <Lnra;tjw;fhd Xh; rl;luPjpahf typAWj;jj;jf;f chpik fhzg;gLkhapd;> kw;Wk; xj;jpitf;fg;g;l thpfs; mNj thptpjpf;fj;jf;f epWtdk; kw;Wk; mNj thptpjpg;G mjpfhurigAld; njhlh;Ggl;bUe;jhy;> <Lfl;lg;gLfpd;wJ.

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
| khhr; 31 ,y; cs;sthwhdJ | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| nrhj;Jf;fspd; fPo; mq;fPfhpf;fg;gl;lit | **(415,841)** | (376,291) | **(594,495)** | (471,841) |
| nghWg;Gf;fspd; fPo; mq;fPfhpf;fg;gl;lit | **-** | - | **297,568** | 418,132 |
| xj;jpitf;fg;gl;l thpg; nghWg;G/(nrhj;J) | **(415,841)** | (376,291) | **(296,927)** | (53,709) |

xU epWtdj;jpd; Njwpa xj;jpitf;fg;gl;l thpr; nrhj;Jf;fs; / nghWg;Gf;fs; ,d;DNkhh; epWtdj;jpd; nrhj;Jf;fs; / nghWg;Gf;fSld; <Lnra;ag;glyhfhJ Vnddpy; <Lnra;tjw;fhd rl;luPjpahd typAWj;jj;jf;f chpik ,y;yhjjdhyhFk;. vdNt> ntt;NtW epWtdq;fspd; Njwpa xj;jpitf;fg;gl;l thrp nrhj;Jf;fs; kw;Wk; nghWg;Gf;fs; epjp epiyikf; $w;wpy; jdpj;jdpahf mq;fPfhpf;fg;gLfpd;wd.

2017 Mk; Mz;bd; 24 Mk; ,yf;f cs;ehl;L ,iwthpr; rl;lj;jpw;F Rw;WepUgk; ,yf;fk; PN/IT/2020-03 (jpUj;jpaikf;fg;gl;lJ) Kd;nkhopag;gl;l jpUj;jpaikf;fg;gl;l tUkhd thp tPjq;fs; 1 [dthp 2020 Kjy; mKyg;gLj;jg;gl;ld. 23 Vg;uy; 2021 ,y; ,yq;if gf LKAS 12 tUkhd thpapay; eilKiw thp kw;Wk; xj;jpitf;fg;gl;l thp mstPl;byhd gpuNahfpf;fj;jf;f thp tPjq;fspy; topfhl;bapid toq;fpaJ. ,J 31 khh;r; 2020 ,y; epiwtilAk; epjpapay; mwpf;ifaply; fhyj;jpw;fhd eilKiw thp kw;Wk; xj;jpitf;fg;gl;l thp mstPl;by; nghUz;ikahf rl;lkhf;fg;gl;lJld; thp tPjq;fspyhd gpuNahfj;jpd; nghUs; tpsf;fj;jpid toq;Ftjw;fhFk;. 28% ,ypUe;J 24% Mf jpUj;jpaikf;fg;gl;l tUkhd thp tPjq;fspd; fuzkhf fk;gdpapd; xj;jpitf;fg;gl;l thpr;nrhj;J &gh 69.3 kpy;ypadhy; Fiwtile;jJ. FOkj;jpd; xj;jpitf;fg;gl;l thpr;nrhj;J &gh 99.0 kpy;ypadhy; Fiwtile;jJld; xj;jpitf;fg;gl;l thpg;nghWg;ghdJ &gh 49.5 kpy;ypadhy; Fiwtile;jJ.

**44.1** xj;jpitf;fg;gl;l thpapyhd mirT

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
|  | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| Vg;uy; 01 ,y; cs;sthwhd kPjp | **(376,291)** | 837,179 | **(53,709)** | 1,094,389 |
| ,yhgk; my;yJ el;lf; $w;W njhlh;ghd tUlj;jpw;fhd fl;lzk; | **(69,511)** | (1,213,519) | **(270,905)** | (1,148,189) |
| tphpthd tUkhdf; $w;wpd; $Wfs; njhlh;ghd xj;jpitf;fg;gl;l thpf; fl;lzk; | **29,961** | 49 | **27,690** | 91 |
| khh;r; 31 ,y; cs;sthwhd kPjp | **(415,841)** | (376,291) | **(296,924)** | (53,709) |

|  | fk;gdp | | | | | FOkk; | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 31 khr; 20.21 ,y; cs;sthwhdJ | xj;jpitf;fg;gl;l  thpr; nrhj;Jf;fs; | xj;jpitf;fg;gl;l  thpg;  nghWg;Gf;fs; | ,yhgk; my;yJ  el;lf; $w;W | tphpthd  tUkhdf;  $w;W | chpj;Jtj;jpyhd  khw;wq;fspd;  $w;W | xj;jpitf;fg;gl;l  thpr;  nrhj;Jf;fs; | xj;jpitf;fg;gl;l  thpg;  nghWg;Gf;fs **;** | ,yhgk;  my;yJ el;lf;  $w;W | tphpthd  tUkhdf;  $w;W | chpj;Jtj;jpyhd  khw;wq;fspd;  $w;W |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |  |  |  |
| Xa;Tngwy; eyd; flg;ghL | **166,597** | **-** | **(30,564)** | **29,961** | **29,961** | **171,164** | **-** | **18,973** | **27,690** | **27,690** |
| nfhz;Lnry;yg;gl;l thp el;lq;fs; | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **268** | **-** | **-** |
| fld; tUkjpfSf;fhd tYf;Fd;wy; js;Sgbfs; | **1,786,426** | **465,774** | **172,933** | **-** | **-** | **2,078,889** | **465,774** | **59,002** | **-** | **-** |
| epiykhw;w jpUj;jj;jpyhd xj;jpitf;fg;gl;l thp | **214,911** | **-** | **35,818** | **-** | **-** | **228,423** | **-** | **38,071** |  | **-** |
| thp Nehf;fj;jpw;fhf (Fj;jif) tpiuthf;fg;gl;l ng.Nj. js;Sgb | **-** | **1,244,197** | **(243,171)** | **-** | **-** | **-** | **1,244,197** | **(243,171)** | **-** | **-** |
| thp Nehf;fj;jpw;fhf (Mnghc) tpiuthf;fg;gl;l ng.Nj. js;Sgb | **-** | **32,685** | **28,197** | **-** | **-** | **-** | **224,050** | **92,393** | **-** | **-** |
| SLFRS 16 ,yhd xj;jpitf;fg;gl;l thp | **26,701** | **36,138** | **(32,724)** | **-** | **-** | **26,701** | **36,138** | **(37,787)** | **-** | **-** |
| epahag;ngWkjp ,yhgk;/el;lk; -KjyPl;L Mjdk; | **-** | **-** | **-** | **-** | **-** | **51,899** | **289,990** | **(198,654)** | **-** | **-** |
|  | **2,194,635** | **1,778,794** | **(69,511)** | **29,961** | **29,961** | **2,557,076** | **2,260,149** | **(270,905)** | **27,690** | **27,690** |
|  |  |  |  |  |  |  |  |  |  |  |
| tUlj;jpw;fhd ,yhgk; my;yJ el;lj;jpy; kw;Wk; Vida tphpthd tUkhdj;jpyhd xj;jpitf;fg;gl;l thp tpisT |  |  | **(69,511)** | **29,961** |  |  |  | **(270,905)** | **27,690** |  |
| chpj;Jtj;jpd; fPo; mq;fPfhpf;fg;gl;lit |  |  |  |  | **29,961** |  |  |  |  | **27,690** |
| nrhj;Jf;fspd; fPo; mq;fPfhpf;fg;gl;lit |  | **(415,841)** |  |  |  |  | **(594,495)** |  |  |  |
| nghWg;Gf;fspd; fPo; mq;fPfhpf;fg;gl;lit |  | **-** |  |  |  |  | **297,568** |  |  |  |
| 31 khh;r; 2021 ,y; cs;sthwhd Njwpa xj;jpitf;fg;gl;l thpg; nghWg;G/(nrhj;Jf;fs;) |  | **(415,841)** |  |  |  |  | **(296,927)** |  |  |  |

|  | fk;gdp | | | | | FOkk; | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 31 khh;r; 2020 ,y; cs;sthwhdJ | xj;jpitf;fg;gl;l  thpr;  nrhj;Jf;fs; | xj;jpitf;fg;gl;l  thpg;  nghWg;Gf;fs; | ,yhgk; my;yJ  el;lf; $w;W | tphpthd  tUkhdf; $w;W | chpj;Jtj;jpyhd  khw;wq;fspd;  $w;W | xj;jpitf;fg;gl;l  thpr;  nrhj;Jf;fs; | xj;jpitf;fg;gl;l  thpg;  nghWg;Gf;fs; | ,yhgk; my;yJ  el;lf;  $w;W | tphpthd  tUkhdf;  $w;W | chpj;Jtj;jpyhd  khw;wq;fspd;  $w;W |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |  |  |  |
| Xa;Tngwy; eyd; flg;ghL | 166,020 | - | (28,087) | 49 | 49 | 176,625 | - | (36,483) | 91 | 91 |
| nfhz;Lnry;yg;gl;l thp el;lq;fs; | - | - | - | - | - | 227 | - | 13,158 | - | - |
| fld; tUkjpfSf;fhd tYf;Fd;wy; js;Sgbfs; | 1,933,299 | 439,714 | (589,257) | - | - | 1,998,246 | 440,392 | (660,265) | - | - |
| epiykhw;w jpUj;jj;jpyhd xj;jpitf;fg;gl;l thp | 250,729 | - | - | - | 250,729 | 266,494 | - | - |  | 266,494 |
| thp Nehf;fj;jpw;fhf (Fj;jif) tpiuthf;fg;gl;l ng.Nj. js;Sgb | - | 1,487,393 | (596,118) | - | - | - | 1,487,393 | (596,118) | - | - |
| thp Nehf;fj;jpw;fhf (Mnghc) tpiuthf;fg;gl;l ng.Nj. js;Sgb | - | 4,488 | (57) | - | - | - | 131,656 | 11,659 | - | - |
| SLFRS 16 ,yhd xj;jpitf;fg;gl;l thp | - | 42,162 | - | - | - | 5,763 | 42,162 | 36,399 | - | - |
| epahag;ngWkjp ,yhgq;fs;/el;lq;fs; -,iwapyp fl;blk; | - | - | - | - | - | - | - | 42,155 | - | - |
| epahag;ngWkjp ,yhgk;/el;lk; -KjyPl;L Mjdk; | - | - | - | - | - | 41,073 | 333,116 | 41,306 | - | - |
|  | 2,350,048 | 1,973,757 | (1,213,519) | 49 | 250,778 | 2,488,428 | 2,434,719 | (1,148,189) | 91 | 266,585 |
|  |  |  |  |  |  |  |  |  |  |  |
| tUlj;jpw;fhd ,yhgk; my;yJ el;lj;jpy; kw;Wk; Vida tphpthd tUkhdj;jpyhd xj;jpitf;fg;gl;l thp tpisT |  |  | (1,213,519) | 49 |  |  |  | (1,148,189) | 91 |  |
| chpj;Jtj;jpd; fPo; mq;fPfhpf;fg;gl;lit |  |  |  |  | 250,778 |  |  |  |  | 266,585 |
| nrhj;Jf;fspd; fPo; mq;fPfhpf;fg;gl;lit |  | (376,291) |  |  |  |  | (471,841) |  |  |  |
| nghWg;Gf;fspd; fPo; mq;fPfhpf;fg;gl;lit |  | - |  |  |  |  | 418,132 |  |  |  |
| 31 khh;r; 2020 ,y; cs;sthwhd Njwpa xj;jpitf;fg;gl;l thpg; nghWg;G |  | (376,291) |  |  |  |  | (53,709) |  |  |  |

xt;nthU fk;gdpf;Fk; Fwpg;gpl;l tPjj;jpy; xj;jpitf;fg;gl;l thpr; nrhj;Jf;fs; / nghWg;Gf;fs; fzpg;gplg;gl;Ls;sd.

**45.** $wg;gl;l %yjdk;

fzf;fPl;Lf;nfhs;if

%yjdk;

fk;gdpahdJ tzpfj;jpy; Gije;Js;s ,lh;Neh;iffisf; fhg;gjw;fhf Xh; Jbg;ghd Kfhikg;gLj;jg;gLk; %yjd mbj;jsj;jpid guhkhpg;gJld; ,yq;if kj;jpa tq;fpapd; %yjdg; NghJik Njitg;ghLfisAk; re;jpf;fpd;wJ. fk;gdpapd; %yjdj;jpd; NghJikahdJ> Vida topKiwfspd; kj;jpapy;> ,yq;if kj;jpa tq;fpapdhy; epiyehl;lg;gl;l tpjpfs; kw;Wk; tpfpjhrhuq;fis gad;gLj;jp fz;fhzpf;fg;gLfpd;wJ.

mwpf;ifaplg;gLk; fhyg;gFjp kPjhd ntspthhpahd tpjpf;fg;gl;l midj;J %yjdj; Njitg;ghLfSld; Kw;whf ,zf;fg;ghL fz;Ls;sJ.

%yjd Kfhikj;Jtk;

fk;gdpapd; %yjd Kfhikj;Jtf; nfhs;ifapd; gpujhd Fwpf;Nfhs;fs; fk;gdp ntspthhpahf Rkj;jg;gl;l %yjdj; Njitg;ghLfSld; ,zq;fpnahOFjiy cWjpg;gLj;jy; kw;Wk; jplkhd fld; jug;gLj;jy; kw;Wk; mjd; tzpfj;jpw;F JizGhptjw;Fk; gq;Fjhuh; ngWkjpapid mjpfhpg;gjw;fhf MNuhf;fpakhd %yjd tpfpjq;fis guhkhpj;jy; vd;gdthFk;.

fk;gdpahdJ nghUshjhu epiyikfspyhd khw;wq;fs; kw;Wk; mjd; eltbf;iffspd; ,lh;Neh;if gz;GfSf;Nfw;g mjd; %yjdf; fl;likg;gpid Kfhikg;gLj;jp jpUj;jq;fis Nkw;nfhs;fpd;wJ. %yjdf; fl;likg;gpid guhkhpg;gjw;F my;yJ jpUj;jpaikg;gjw;fhf fk;gdpahdJ gq;Fjhuh;fSf;fhd gq;fpyhgf; nfhLg;gdTj; njhifapid jpUj;jyhk;> gq;Fjhuh;fSf;Fk; %yjdj;jpid jpUg;gptoq;fyhk; my;yJ %yjdg; gpizaq;fis toq;fyhk;.

|  | fk;gdp/FOkk; | | fk;gdp/FOkk; | |
| --- | --- | --- | --- | --- |
|  | **2021** | | **2020** | |
|  | vz;zpf;if | &**. '000** | vz;zpf;if | &**. '000** |
|  |  |  |  |  |
| Vg;uy; 01 ,y; cs;sthwhd kPjp | **1,627,703,388** | **13,915,414** | 1,579,862,482 | 13,236,073 |
| gj;jpug; gq;fpyhgk; | **76,899,372** | **976,622** | 47,840,906 | 679,341 |
| khr;r; 31 ,y; cs;sthwhd kPjp | **1,704,602,760** | **14,892,036** | 1,627,703,388 | 13,915,414 |

2021 Mk; Mz;by; fk;gdp gj;jpug; gq;fpyhgkhf 76>899>372 gq;Ffis &gh 12.70 tPjk; toq;fpaJ. (2020 Mk; epjpahz;bw;F - 47>840>906 gq;Ffs; &gh 14.20 tPjk).

%yjd tFg;Gfspd; chpikfs;> Kd;Dhpikfs; kw;Wk; fl;Lg;ghLfs;

fk;gdpapd; rhjhuz gq;Ffs; nfhok;G gq;Fg; ghpth;j;jidapy; gl;bayplg;gl;Ls;sd. rhjhuz gq;Ffspd; chpj;Jilikahsh;fs; fhyhfhyk; gpufldk; nra;ag;gLk; gq;fpyhgq;fis ngWtjw;fhd chpikapidf; nfhz;Ls;sJld; fk;gdpapd; Mz;Lg; nghJf; $l;lj;jpy; gq;nfhd;wpw;F xU thf;fpw;F chpikAs;sth;fshthh;fs;.

Kiwikg;gLj;jy; %yjdk;

| khh;r 31 ,y; cs;sthwhdJ | **2021** | | **2020** | |
| --- | --- | --- | --- | --- |
|  | cs;sgbahdJ | NjitahdJ | cs;sgbahdJ | NjitahdJ |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| mLf;F 1 %yjdk; / ika %yjdk; | **33,109,148** | **2,000,000** | 29,269,430 | 2,000,000 |
| mLf;F 1 %yjd tpfpjhrhuk; | **17.72%** | **7.00%** | 15.12% | 7.00% |
| nkhj;j %yjd tpfpjhrhuk; | **18.58%** | **11.00%** | 15.99% | 11.00% |

2018 Mk; Mz;bd; 3 Mk; ,yf;f epjp tzpfr; rl;lj;jpd; gzpg;Giuapd; gpufhuk;> Kiwikg;gLj;jy; %yjdkhdJ mLf;F 1 %yjdj;jpid cs;slf;FtJld; ,J $wg;gl;l %yjdk;> rl;luPjpahd xJf;f epjpak;> eilKiwahz;L ,yhgk; cs;slq;fshd epWj;jpitf;fg;gl;l ciog;Gfs;> nghJ kw;Wk; Vida xJf;fq;fspypUe;J ed;kjpg;G fopf;fg;gl;L> Vida mUtr; nrhj;Jf;fs;> Vida tphpthd tUkhd el;lq;fs;> xj;jpitf;fg;gl;l thpr; nrhj;Jf;fs;> nkhj;j Vw;ghLfSf;fhd jpuz;l tYf;Fd;wypd; gw;whf;Fiw kw;Wk; njhq;fypYs;s tl;b kw;Wk; tq;fpapay; kw;Wk; epjpapay; fk;gdpfspyhd KjyPl;bd; 50% ,id cs;slf;fpajhFk;.

2017 Mk; Mz;bd; 02 Mk; ,yf;f epjp tzpfr; rl;lj;jpd; gzpg;GiuahdJ 1 [dthp 2021 mstpy; xt;nthU chpkkspf;fg;gl;l epjpf; fk;gdpAk; ika %yjdkhf &gh 2.5 gpy;ypaDf;Ff; Fiwahj njhifapid itj;jpUf;Fk; Njitg;ghL fhzg;gl;lNghjpYk;> ,yq;if kj;jpa tq;fpapd; 31 khh;r; 2020 jpfjpaplg;gl;L toq;fg;gl;l fbjj;jpDhlhf gpd;tUk; jiyg;gpd; fPo;>",yq;if kj;jpa tq;fpapdhy; nfhNuhdh itu]; njhw;W (Nfhtpl;-19) gutypd; fhuzkhf ghjpf;fg;gl;l tzpfq;fs; kw;Wk; jdpegh;fSf;F JizGhptjw;fhf chpkkspf;fg;gl;l epjpf; fk;gdpfSf;F nefpo;Tj;jd;ikapid toq;Ftjw;fhf vLf;fg;gl;;l Kiwikg;gLj;jy; topKiwfs;" Nkk;gLj;jg;gl;l Mff; Fiwe;j ika %yjdj; Njitg;ghlhd &gh 2.5 gpy;ypaid 1 [dthp 2022 tiu xj;jpitg;gjw;fhd rYiffs; toq;fg;gl;ld. NkYk;> mj;jifa fbjkhdJ 01.07.2020 kw;Wk; 01.07.2021 ,y; re;jpf;fj; Njitahd Mff; Fiwe;j %yjdj; Njitg;ghLfis 2018 Mk; Mz;bd; 3 Mk; ,yf;f epjp tzpfr; rl;lj;jpd; gzpg;Giu - %yjdg; NghJik Njitg;ghLfspd; Vw;ghLfspd; gpufhuk; %yjdg; NghJik Njitg;ghl;bid guhkhpg;gjid KiwNa 01.07.2021 kw;Wk; 01.07.22 tiu xj;jpitf;fpd;wJ.

**46.** rl;luPjpahd xJf;f epjpak;

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
|  | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| Vg;uy; 01 ,y; cs;sthwhd kPjp | **2,205,344** | 2,058,219 | **2,235,077** | 2,070,667 |
| ,t;tUlj;jpyhd khw;wy; | **201,651** | 147,125 | **229,874** | 164,410 |
| khhr; 31 ,y; cs;sthwhd kPjp | **2,406,995** | 2,205,344 | **2,464,951** | 2,235,077 |

gPgs;]; yPrpq; md;l; itdhd;]; gpvy;rp

2003 Mk; Mz;bd; 1Mk; ,yf;f epjpf; fk;gdpfs; gzpg;Giuapd; ge;jp 3 (V) ,d; gpufhuk;> xt;nthU epjpf; fk;gdpAk; Xh; xJf;f epjpaj;jpid guhkhpj;jy; Ntz;Lk; kw;Wk; mNj gzpg;Giuapd; ge;jp 3 (gp) (i) ,d; gpufhuk; %yjd epjpaq;fs; nkhj;j itg;Gg; nghWg;Gf;fspd; ,Ugj;J Ie;J rjtPjj;jpw;F FiwahJ ,Uf;Fk; tiuapy;> Njwpa ,yhgj;jpd; Ie;J (5) rjtPjj;jpw;Fk; Fiwahj xU njhifapid xt;nthU tUlKk; xJf;f epjpaj;jpw;F khw;wy; nra;jy; Ntz;Lk;.

%yjd epjpaq;fs; nkhj;j itg;Gg; nghWg;Gf;fspd; ,Ugj;J Ie;J (25) rjtPjj;jpw;Fk FiwahJ fhzg;gLtjdhy;> fk;gdp Njwpa ,yhgj;jpd; Ie;J (5) rjtPjj;jpid xJf;f epjpaj;jpw;F khw;wy; nra;Js;sJ.

yq;fd; vyhad;]; itdhd;]; ypkpl;ll;

gq;fshNj~pd; 1994 Mk; Mz;bd; epjpapay; xOq;Ftpjpfspd; gpufhuk; xt;nthU tq;fpapayy;yhj epjp epWtdKk; mjd; eilKiwahz;bd; ,yhgj;jpd; Mff;Fiwe;jJ 20% ,id xJf;f epjpak; Nghd;w epjpaj;jpw;F khw;wy; nra;AkhW Ntz;Lfpd;wJ. ,J mjd; nrYj;jg;gl;l %yjdk; kw;Wk; gq;F tl;lj;jpw;F (VNjDk; ,Ug;gpd;) rkdhf ,Uj;jy; Ntz;Lk;. ,e;j Njitg;ghl;Lld; ,zq;fpnahOFtjw;fhf fk;gdp Njwpa ,yhgj;jpd; 20% ,id gq;fpyhgk; gpufldk; nra;tjw;F Kd;dh; rl;luPjpahd xJf;fj;;jpw;F khw;wy; nra;jJ.

**47.** epWj;jpitf;fg;gl;l ciog;Gf;fs;

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
|  | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| Vg;uy; 01 ,y; cs;sthwhd kPjp | **14,227,988** | 13,361,805 | **16,517,824** | 15,198,424 |
| %yjd ,yhg thp | **-** | - | **-** | 14 |
| tUlj;jpw;fhd ,yhgk; | **4,033,020** | 2,942,508 | **5,294,015** | 3,408,670 |
| tphpthd tUkhdk; | **77,042** | 123 | **76,764** | 4,449 |
| xJf;fj;jpw;fhd khw;wy;fs; | **(201,651)** | (147,125) | **(229,875)** | (164,410) |
| nrYj;jg;gl;l gq;fpyhgk; | **(976,622)** | (1,929,323) | **(976,622)** | (1,929,323) |
| khhr; 31 ,y; cs;sthwhd kPjp | **17,159,777** | 14,227,988 | **20,682,106** | 16,517,824 |

**48.** Vida xJf;fq;fs;

fzf;fPl;Lf;nfhs;if

chpj;Jt xJf;fq;fs;

epjp epiyikf; $w;wpy; chpj;Jtj;jpy; (tphpthd tUkhdf; $w;W) gjpTnra;ag;gl;l xJf;fq;fs; gpd;tUtdtw;iw cs;slf;Ffpd;wd;

* epahag; ngWkjp xJf;fk;  
  epahag; ngWkjp xJf;fkhdJ Vida tphpthd tUkhdj;jpDhlhf epahag; ngWkjpapy; mstPL nra;ag;gl;l epjpr; nrhj;Jf;fspd; epahag; ngWkjpapyhd jpuz;l Njwpa khw;wq;fis cs;slf;Ffpd;wJ. (gf;fk; 267 ,y; fhzg;gLk; Fwpg;G 48.3 ,id ghh;f;fTk;).
* ntspehl;L ehza ghpkhw;wy; xJf;fk;  
  mwpf;ifaplg;gLk; jpfjpapy;> fk;gdpapd; JizepWtdkhd yq;fd; vyhad;]; itdhd;]; ypkpl;ll;bd; nrhj;Jf;fs; kw;Wk; nghWg;Gf;fs; mwpf;ifaplg;gLk; jpfjpapy; mKypYs;s ehzakhw;W tPjj;jpy; fhl;rpg;gLj;jy; ehzaj;jpw;F (,yq;if &ghtpw;F) ghpkhw;wy; nra;ag;gl;lJ. ,yhgk; my;yJ el;lf; $w;W kw;Wk; Vida tphpthd tUkhdf; $w;Wk; fhyj;jpw;fhd ruhrhp ghpkhw;wf tPjj;jpy; khw;wy; nra;ag;gl;lJ. ,e;j epjpf; $w;Wf;fis ghpkhw;wy; nra;Ak;NghJ vOfpd;w ghpkhw;w tpj;jpahrkhdJ Vida tphpthd tUkhdj;jpDhlhf ntspehl;L ehza ghpkhw;wy; xJf;fj;jpw;F vLj;Jr;nry;yg;gl;lJ. (gf;fk; 267 ,y; fhzg;gLk; Fwpg;G 48.4 ,id ghh;f;fTk;).

**48.1** eilKiwahz;L 2021

|  |  |  | fk;gdp | | | FOkk; | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | 01-04-2020 ,y;  cs;sthwhd  Muk;g kPjp | mirTfs; /  khw;wy;fs; | 31-03-2021 ,y;  cs;sthwhd  ,Wjp kPjp | 01-04-2020 ,y;  cs;sthwhd  Muk;g kPjp | mirTfs; /  khw;wy;fs; | 31-03-2021 ,y;  cs;sthwhd  ,Wjp kPjp |
|  | Fwpg;G | gf;fk;  ,y. | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |  |
| epahag; ngWkjp xJf;fk; | 48.3 | 267 | (102,114) | (15,263) | **(117,377)** | (116,005) | (5,512) | **(121,517)** |
| ntspehl;L ehza ghpkhw;wy; xJf;fk; | 48.4 | 267 | - | - | **-** | 401,108 | 141,728 | **542,836** |
| nkhj;jk; |  |  | (102,114) | (15,263) | **(117,377)** | 285,103 | 136,216 | **421,319** |

**48.2** Kd;ida Mz;L 2020

|  |  |  | fk;gdp | | | FOkk; | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | gf;fk; | 01-04-2019 ,y;  cs;sthwhd  Muk;g kPjp | mirTfs; /  khw;wy;fs; | 31-03-2020 ,y;  cs;sthwhd  ,Wjp kPjp | 01-04-2019 ,y;  cs;sthwhd  Muk;g kPjp | mirTfs; /  khw;wy;fs; | 31-03-2020 ,y;  cs;sthwhd  ,Wjp kPjp |
|  | Fwpg;G | ,y. | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |  |
| epahag; ngWkjp xJf;fk; | 48.3 | 267 | (52,742) | (49,372) | (102,114) | (54,705) | (61,300) | (116,005) |
| ntspehl;L ehza ghpkhw;wy; xJf;fk; | 48.4 | 267 | - | - | - | 261,979 | 139,129 | 401,108 |
| nkhj;jk; |  |  | (52,742) | (49,372) | (102,114) | 207,274 | 77,829 | 285,103 |

**48.3** epahag; ngWkjp xJf;fk;

epahag; ngWkjp xJf;fkhdJ Vida tphpthd tUkhdj;jpDhlhf epahag; ngWkjpapy; mstplg;gLk; epjpr; nrhj;Jf;fspd; epahag; ngWkjpapyhd jpuz;l khw;wq;fis> mj;jifa KjyPLfs; mq;fPfhuj;jpypUe;J mfw;wg;gLk;tiu my;yJ tYf;Fd;wyilAk; tiu cs;slf;Ffpd;wJ.

|  | fk;gdp | | Fokk; | |
| --- | --- | --- | --- | --- |
|  | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| Vg;uy; 01 ,y; cs;sthwhd kPjp | **(102,114)** | (52,742) | **(116,005)** | (54,705) |
| epjpapay; KjyPLfis kPs;mstpLtjpyhd Njwpa epahag; ngWkjp ,yhgq;fs;/(el;lq;fs;) | **(15,263)** | (49,372) | **(5,512)** | (61,300) |
| khh;r; 31 ,y; cs;sthwhd kPjp | **(117,377)** | (102,114) | **(121,517)** | (116,005) |

**48.4** ntspehl;L ehza ghpkhw;wy; xJf;fk;

ntspehl;L ehza ghpkhw;wy; xJf;fk; ntspehl;L Jizf;fk;gdpapd; epjpf; $w;Wf;fspd; ghpkhw;wypypUe;J vOfpd;w jpuz;l ntspehl;L ehza tpj;jpahrq;fshFk;. ,J Jizf;fk;gdp mq;fPfhuj;jpypUe;J mfw;wg;gLk; tiuahFk;.

|  | FOkk; | |
| --- | --- | --- |
|  | **2021** | **2020** |
|  | &**. '000** | &**. '000** |
|  |  |  |
| Vg;uy; 01 ,y; cs;sthwhd kPjp | **401,108** | 261,979 |
| epjpf; $w;Wf;fsJ ghpkhw;wypypUe;J vOfpd;w Njwpa ,yhgq;fs; / (el;lq;fs;) | **141,728** | 139,129 |
| khh;r; 31 ,y; cs;sthwhd kPjp | **542,836** | 401,108 |

**49.** fl;Lg;ghlw;w mf;fiw

fzf;fPl;Lf;nfhs;if

fl;Lg;ghlw;w mf;fiwahdJ ifafg;gLj;jg;gl;l jpfjpapy; ifg;gw;wg;gl;l epWtdj;jpd; ,dq;fhzg;glf;$ba Njwpa nrhj;Jf;fspd; epahag; ngWkjpapd; tpfpjhrhug; gq;fpy; Muk;gj;jpy; mstPL nra;ag;gLfpd;wJ. mjw;F gpd;dh;> ,yhgk; my;yJ el;lk; kw;Wk; fl;Lg;ghlw;w mf;fiwf;F cilikahf;fj;jf;f Vida tphpthd tUkhdj;jpd; xt;nthU $W kw;Wk; nrYj;jg;gl;l gq;fpyhgk; vd;gd ,e;j kPjpf;F nrk;ikahf;fg;gLfpd;wd. fl;Lg;ghl;bid ,of;fhJ tpistpf;Fk; Jizf;fk;gdpapy; FOkj;jpd; mf;fiwapyhd khw;wq;fs; chpj;Jt nfhLf;fy; thq;fyhf fzf;fPL nra;ag;gLfpd;wd. fl;Lg;ghlw;w mf;fiwahdJ Jizf;fk;gdp gPgs;]; ,d;#ud;]; gpvy;rpapd; Njwpa nrhj;jpd; 25% ,id gpujpepjpj;Jtg;gLj;JtJld;> Jizf;fk;gdp yq;fd; vyhad;]; itdhd;]; ypkpl;ll;bd; Njwpa nrhj;Jf;fspd; 49% ,id gpujepjpj;Jtg;gLj;Jfpd;wJ.

|  | FOkk; | |
| --- | --- | --- |
|  | **2021** | **2020** |
|  | &**. '000** | &**. '000** |
|  |  |  |
| Vg;uy; 01 ,y; cs;sthwhd kPjp | **2,356,784** | 2,269,520 |
| tUlj;jpw;fhd ,yhgk; | **302,319** | 183,079 |
| Vida tphpthd tUkhdk; | **2,438** | (3,315) |
| tUlj;jpw;fhf nrYj;jg;gl;l gq;fpyhgk; | **-** | (92,500) |
| khh;r; 31 ,y; cs;sthwhd kPjp | **2,661,541** | 2,356,784 |

**50.** nraw;ghl;L eltbf;iffspypUe;jhd Njwpa fhRg; gha;r;rypd; fzf;fpzf;fk;

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  |  | fk;gdp | | FOkk; | |
| khhr; 31 ,y; epiwtile;j tUlj;jpw;fhdJ |  | gf;fk; | **2021** | **2020** | **2021** | **2020** |
|  | Fwpg;G | ,y. | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| nraw;ghl;L eltbf;iffspypUe;jhd fhRg; gha;r;ry;fs; |  |  |  |  |  |  |
| tUkhd thpf;F Ke;jpa ,yhgk; |  |  | **5,872,588** | 4,551,825 | **7,830,670** | 5,702,317 |
| gpd;tUtdtw;wpw;fhd nrk;ikahf;fy;: |  |  |  |  |  |  |
| tUkhd thpf;F Ke;jpa ,yhgj;jpy; cs;slf;fg;gl;Ls;s fhry;yhj cUg;gbfs; | 50.1 | 269 | **1,787,723** | 5,562,638 | **1,865,920** | 5,707,098 |
| nraw;ghl;L nrhj;Jf;fspyhd khw;wk; | 51 | 269 | **1,879,170** | 2,348,793 | **(571,331)** | 33,870 |
| nraw;ghl;L nghWg;Gf;fspyhd khw;wk; | 52 | 269 | **(4,411,470)** | 18,639,660 | **(2,289,908)** | 20,229,961 |
| KjyPLfspypUe;jhd gq;fpyhg tUkhdk; | 10 | 192 | **(110,673)** | (423,091) | **(918)** | (17,280) |
| tq;fpfSf;F nrYj;jNtz;baitfspyhd tl;br; nrytpdk; | 6.2 | 189 | **671,106** | 1,736,221 | **949,639** | 2,066,943 |
| toq;fg;gl;l fld; gpizaq;fspyhd tl;br; nrytpdk; | 6.2 | 189 | **1,935,761** | 2,281,180 | **1,916,991** | 2,264,940 |
| ntspehl;bd; Jizf;fk;gdpapd; epjpf; $w;Wf;fsJ ghpkhw;wypypUe;J vOk; Njwpa va;jg;gngw;wpuhj ,yhgq;fs; /(el;lq;fs;) | 48.4 | 267 | **-** | - | **141,728** | 139,129 |
| Xa;Tngwy; eyd; flg;ghl;by; nrYj;jg;gl;l eyd;fs; | 43 | 259 | **(10,353)** | (10,726) | **(13,148)** | (12,103) |
| nrYj;jg;gl;l tUkhd thp | 17.8 | 202 | **(3,349,938)** | (3,071,709) | **(3,534,648)** | (3,339,472) |
| nraw;ghl;L eltbf;iffspypUe;jhd Njwpa fhR |  |  | **4,263,914** | 31,614,791 | **6,294,995** | 32,775,403 |

**50.1** tUkhd thpf;F Ke;jpa ,yhgj;jpy; cs;slf;fg;gl;Ls;s fhry;yhj cUg;gbfs;

|  |  |  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- | --- | --- |
| khh;r; 31 ,y; cs;sthwhdJ |  | gf;fk; | **2021** | **2020** | **2021** | **2020** |
|  | Fwpg;G | ,y. | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzj;jpd; ngWkhdj;Nja;T | **13** | 196 | **167,360** | 164,492 | **292,245** | 292,404 |
| gad;gLj;Jtjw;F chpikAs;s nrhj;Jf;fspyhd ngWkjpFiwg;G | **13** | 196 | **543,769** | 538,230 | **340,349** | 332,830 |
| mUtr; nrhj;Jf;fspd; ngWkhdj;Nja;T | **13** | 196 | **11,865** | 14,299 | **15,099** | 10,764 |
| gad;gLj;Jtjw;F chpikAs;s nrhj;Jf;fspyhd ngWkjpFiwg;G | **33** | 245 | **-** | 36,965 | **-** | 36,965 |
| ed;kjpg;Gf;fhd tYf;Fd;wy; fl;lzq;fs; | **34** | 246 | **99,209** | 68,145 | **99,209** | 68,145 |
| fld;fs; kw;Wk; tUkjpfspyhd tYf;Fd;wy; el;lq;fs; | **11** | 193 | **1,043,837** | 4,646,683 | **1,296,782** | 4,867,556 |
| Xa;Tngwy; eyd; flg;ghl;bw;fhd fl;lzk; | **12** | 196 | **111,742** | 111,325 | **129,888** | 124,504 |
| Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzq;fspd; tpw;gidapyhd ,yhgk;/ (el;lk;) | **10** | 192 | **(22,823)** | (6,183) | **(74,774)** | (6,183) |
| thfdq;fsJ tpw;gidapypUe;jhd Njwpa th;j;jf tUkhdk; | **10** | 192 | **(4,620)** | (301) | **(4,620)** | (301) |
| epjpr; nrhj;Jf;fspyhd Njwpa ,yhgk;/(el;lk;)-,eepng | **9** | 192 | **(162,616)** | (11,017) | **(228,258)** | (19,586) |
| nkhj;jk; |  |  | **1,787,723** | 5,562,638 | **1,865,920** | 5,707,098 |

**51.** nraw;ghl;L nrhj;Jf;fspyhd khw;wk;

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
| khh;r; 31 ,y; cs;sthwhdJ | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| tq;fpfs; kw;Wk; epjp epWtdq;fSldhd Vida kPjpfspyhd Njwpa (mjpfhpg;G)/Fiwg;G | **(2,191,631)** | 197,093 | **(1,569,694)** | 714,016 |
| epjpr; nrhj;Jf;fspyhd Njwpa (mjpfhpg;G)/Fiwg;G - ,eepng | **1,084,548** | (997,512) | **145,097** | (1,106,620) |
| fld;fs; kw;Wk; tUkjpfspyhd Njwpa (mjpfhpg;G)/Fiwg;G | **5,339,059** | (685,991) | **3,500,440** | (2,046,352) |
| fhg;GWjp kw;Wk; kPs;fhg;GWjp tUkjpfspyhd Njwpa (mjpfhpg;G)/Fiwg;G | **-** | - | **170,472** | (309,538) |
| epjpr; nrhj;Jf;fspyhd Njwpa (mjpfhpg;G)/Fiwg;G - Vtptepng | **-** | (248,102) | **714,696** | (1,391,351) |
| ngWkjpFiwg;Gf; fpuaj;jpyhd fld; fUtpfspd; Njwpa (mjpfhpg;G)/Fiwg;G | **(2,887,243)** | 3,895,662 | **(3,779,947)** | 4,278,506 |
| Vida nrhj;Jf;fspyhd Njwpa (mjpfhpg;G)/Fiwg;G | **534,437** | 187,643 | **247,605** | (104,791) |
| nkhj;jk; | **1,879,170** | 2,348,793 | **(571,331)** | 33,870 |

**52.** nraw;ghl;L nghWg;Gf;fspyhd khw;wk;

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
| khh;r; 31 ,y; cs;sthwhdJ | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| thbf;ifahsh;fSf;F nrYj;jNtz;baitapd; Njwpa mjpfhpg;G/(Fiwg;G) | **(5,198,096)** | 18,332,371 | **(3,941,876)** | 18,762,396 |
| Vida epjpg; nghWg;Gf;fspyhd Njwpa mjpfhpg;G / (Fiwg;G) | **1,117,554** | 535,224 | **1,281,087** | 366,256 |
| fhg;GWjp kw;Wk; kPs;fhg;GWjp nrYj;jNtz;baitapyhd Njwpa mjpfhpg;G /(Fiwg;G) | **-** | - | **(49,335)** | 184,347 |
| Vida nghWg;Gf;fspyhd Njwpa mjpfhpg;G / (Fiwg;G) | **(330,928)** | (227,935) | **420,216** | 916,962 |
| nkhj;jk; | **(4,411,470)** | 18,639,660 | **(2,289,908)** | 20,229,961 |

**53.** vjph;ghuh nghWg;Gf;fs; kw;Wk; flg;ghLfs;

fzf;fPl;Lf;nfhs;if

flg;ghLfs; vjph;ghuh nghWg;Gf;fs;

vjph;ghuh nghWg;Gf;fs; vd;gJ cWjpaw;w vjph;fhy epfo;Tfs; my;yJ jw;Nghija flg;ghLfs; vd;gtw;wpdhy; khj;jpuk; rhj;jpakhd flg;ghLfsJ gpurd;dk; cWjpg;gLj;jg;gLfpd;wJ. ,q;F nghUshjhu eydpd; khw;wy; rhj;jpakw;wJ kw;Wk; ,yq;if fzf;fPl;L epakk; - LKAS 37 - 'Vw;ghLfs;> vjph;ghuh nghWg;Gf;fs; kw;Wk; vjph;ghuh nrhj;Jf;fspy;" tiuaiw nra;ag;gl;Ls;sthW cldbahf mstplg;gl ,ayhjit MFk;. vjph;ghuh nghWg;Gf;fs; epjp epiyikf; $w;wpy; mq;fPfhpf;fg;gLtjpy;iy Mdhy; mjd; epfo;T kpfTk; mupjhapUe;jhnyhopa MFk;.

|  |  |  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- | --- | --- |
| khh;r; 31 ,y; cs;sthwhdJ |  |  | **2021** | **2020** | **2021** | **2020** |
|  | Fwpg;G | gf;fk;  ,y. | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| vjph;ghuh nghWg;Gf;fs; | 53.1 | 270 | **697,502** | 689,290 | **744,491** | 707,179 |
| flg;ghLfs; | 53.2 | 271 | **10,300,609** | 4,627,602 | **10,300,609** | 4,643,436 |
| nkhj;jk; |  |  | **10,998,111** | 5,316,892 | **11,045,100** | 5,350,615 |

**53.1** vjph;ghuh nghWg;Gf;fs;

tof;fkhd tzpf eltbf;iffspy; FOkk; kw;Wk; fk;gdpahdJ gy;NtW kPl;ftpayhj flg;ghLfis Nkw;nfhs;tJld; mjd; thbf;ifahshh;fSld; rl;l kPl;GhpikAld; rpy vjph;ghuh nghWg;Gf;fSf;F Ml;gLtJld; mjd; nraw;ghLfs; fhuzkhf tof;fhlypy; xU jug;ghf fhzg;gLk;. ,e;j flg;ghLfs; epjp epiyikf; $w;wpy; mq;fPfhpf;fg;glhtpl;lhYk; mit nraw;ghl;L ,lh;Neh;ifapidf; nfhz;bUg;gJld; FOkk; kw;Wk; fk;gdpapd; xl;Lnkhj;j ,lh;Neh;if Njhw;wj;jpd; Xh; gFjpahf mikfpd;wJ. vt;thwhapDk;> ,e;j nfhLf;fy; thq;fy;fspd; tpisthf vt;tpjkhd fzprepiy el;lq;fs; vjph;ghh;f;fg;gltpy;iy.

|  |  |  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- | --- | --- |
| khh;r; 31 ,y; cs;sthwhdJ |  | gf;fk; | **2021** | **2020** | **2021** | **2020** |
|  | Fwpg;G | ,y. | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| fk;gdpf;F vjpuhd tof;fhly;fs; | 53.1.1 | 270 | **182,451** | 287,415 | **182,451** | 287,415 |
| cj;juthjq;fs; - njhlh;Gila jug;gpdh; | 53.1.2 | 270 | **300,000** | 300,000 | **300,000** | 300,000 |
| cj;juthjq;fs; - VidNahh; | 53.1.3 | 270 | **164,098** | 32,798 | **164,098** | 32,798 |
| cs;ehl;L ,iwthpj; jpizf;fsj;jplkpUe;J ngwg;gl;l thpkjpg;gPL | 53.1.4 | 270 | **50,953** | 67,938 | **97,942** | 85,827 |
| epYitapYs;s cz;bay; Kjph;Tfs; |  |  | **-** | 1,139 | **-** | 1,139 |
| nkhj;jk; |  |  | **697,502** | 689,290 | **744,491** | 707,179 |

**53.1.1** fk;gdpf;F vjpuhd tof;fhly;fs;

nghWg;Ngw;fg;gl;l tzpfj;jpd; jd;ikapd; fhuzkhf epjpapay; Jiwapy; tof;fhly;fs; vd;gJ Xh; rhjhuz epfo;thFk;. rl;l uPjpahd Nfhuy;fis Kfhikg;gLj;Jtjw;F fk;gdpahdJ cj;jpNahfG+h;t fl;Lg;ghLfs; kw;Wk; nfhs;iffisf; nfhz;Ls;sJ. epYitapYs;s rl;lf; Nfhuy;fspy; fk;gdp rhj;jpakhd el;lq;fSf;F mjd; epjpf; $w;Wf;fspy; Vw;fdNt Vw;ghLfis nra;jpUg;gpd; my;yJ Nrjq;fis kPl;gjw;fhd epahakhd gpizr;nrhj;J fhzg;gLkhapd; mit fPNo cs;slf;fg;gltpy;iy vd;gJld; mj;jifa Nfhuy;fspypUe;J fhR ntspg;gha;r;ry;fis fk;gdp vjph;ghh;f;ftpy;iy.

epjp epiyikf; $w;W jpfjpapy; ehw;gj;J xU (41) thbf;ifahsh;fs; fk;gdpf;F vjpuhf tof;F jhf;fy; nra;Js;shh;fs;. fk;gdpapd; rl;l MNyhrfh; jw;NghJ epYitapYs;s tof;fhly;fs; mwpf;ifaplg;gl;l epjp tpistpy; my;yJ fk;gdpapd; vjph;fhy nraw;ghLfspy; Xh; fzprepiy jhf;fj;jpid cz;Lgz;zhJ vd;w mgpg;gpuhaj;jpidf; nfhz;Ls;shh;.

**53.1.2** cj;juthjq;fs; - njhlh;Gila jug;gpdh;

ikf;Nuh itdhd;]; ypkpl;ll;bw;F tq;fpapypUe;J Xh; Nkyjpfg;gw;W trjpapid ngWtjw;fhf fk;gdpapdhy; cj;juthjk; toq;fg;gl;lJ. fk;gdpahdJ ikf;Nuh itdhd;]; ypkpl;ll; mjd; fld; kPs;nrYj;Jiffis Nkw;nfhs;s ,ayhj re;jh;g;gj;jpy; mjd; Jizf;fk;gdpapd; rhh;gpy; fk;gdp flid kPs;nrYj;Jk; vd;w cj;juthjj;jpid tq;fpf;F toq;fpAs;sJ.

**53.1.3** cj;juthjq;fs; - Vidait

epiyahd itg;GfsJ thbf;ifahsh;fspd; Ntz;Ljypd; Nghpy; fk;gdpahdJ %d;whk; jug;gpdUf;F thbf;ifahsh; nfhLg;gdtpid jPh;g;gjw;F ,ayhj epiyikapy; flg;ghl;bid Nkw;nfhs;tjhf cWjpg;gLj;Jk; cj;juthjq;fis toq;fpAs;sJ.

**53.1.4** cs;ehl;L ,iwthpj; jpizf;fsj;jplkpUe;J ngwg;gl;l thp kjpg;gPL

thp kjpg;ghz;L 2010/11 f;F cs;ehl;L ,iwthp jpizf;fsj;jplkpUe;J ngwg;gl;l thpkjpg;gPL (VATFS/BFSU/2014/579 kw;Wk; 580) &gh 50>953>390.- MFk; vd;gJld; ,J cs;ehl;L ,iwthpj; jpizf;fsj;jpw;F rhh;ghf KbTWj;jg;gl;Ls;sJ. ,e;j jPh;khdkhdJ Nkd;KiwaPl;L ePjpkd;wj;jpy; epahakhd fhuzq;fspd; Nghpy; fk;gdpapdhy; Nkd;KiwaPL nra;ag;gl;Ls;sJ. fk;gdpf;fhfTk; mjd; rhh;gpy; thp MNyhrfh;fs; Njhd;Wfpwhh;fs;.

**53.2** flg;ghLfs;

FOkk; / fk;gdp Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzk;> mUtr; nrhj;Jf;fs; vd;gtw;wpd; ifafg;gLj;jYf;Fk; kw;Wk; gad;gLj;jg;glhj fld; trjpfSf;Fk; tzpfj;jpd; tof;fkhd eltbf;iffSld; rhh;e;Js;sitf;Fk; 31 khh;r; ,y; gpd;tUk; flg;ghLfisf; nfhz;Ls;sJ:

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
| khh;r; 31 ,y; cs;sthwhdJ | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| %yjdf; flg;ghLfs; | | | | |
| mq;fPfhpf;fg;gl;L kw;Wk; xg;ge;jkplg;gl;lit | **-** | - | **-** | 4,534 |
| mq;fPfhpf;fg;gl;lit Mdhy; xg;ge;jkplg;glhjit | **1,485,544** | - | **1,485,544** | 11,300 |
| Jiznkhj;jk; | **1,485,544** | - | **1,485,544** | 15,834 |
|  |  |  |  |  |
| gad;gLj;jg;glhj fld; trjpfs; | | | | |
| vy;iyf;fld; th;j;jfk; | **6,646,678** | 1,106,598 | **6,646,678** | 1,106,598 |
| tpiuT top | **828,677** | 2,132,016 | **828,677** | 2,132,016 |
| flidf; nfhs;tdT nra;jy; | **1,339,710** | 1,388,988 | **1,339,710** | 1,388,988 |
| Jiznkhj;jk; | **8,815,065** | 4,627,602 | **8,815,065** | 4,627,602 |
| nkhj;jk; | **10,300,609** | 4,627,602 | **10,300,609** | 4,643,436 |

vjph;ghh;f;Fk; fld; el;l fzpg;gPl;by; fk;gdp Row;rp Kiw fld; trjpfspd; gad;gLj;jg;glhj njhifapd; fUj;jpnyLf;fpd;wJ. vdNt> gad;gLj;jg;glhj fld; trjpf;fhd js;SgbahdJ gf;fk; 228 ,y; fhzg;gLk; Fwpg;G 25.7 ,y; cs;slf;fg;gl;Ls;sJ.

**54.** rhjhuz gq;nfhd;wpw;fhd Njwpa nrhj;jpd; ngWkjp

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
| khh;r; 31 ,y; cs;sthwhdJ | **2021** | **2020** | **2021** | **2020** |
|  |  |  |  |  |
| fk;gdpapd; chpj;Jilahsh;fSf;F chpj;Jilikahf;fj;jf;f nkhj;j chpj;Jtk; (&gh'000) | **34,341,431** | 30,246,632 | **38,460,412** | 32,953,418 |
| gq;Ffspd; nkhj;j vz;zpf;if | **1,704,602,760** | 1,627,703,388 | **1,704,602,760** | 1,627,703,388 |
| gq;nfhd;wpw;fhd Njwpa nrhj;jpd; ngWkjp | **20.15** | 18.58 | **22.56** | 20.25 |

**55.** eilKiw/ eilKiwaw;w gFg;gha;T

| khh;r; 31 ,y; cs;sthwhdJ | **2021** | | | **2020** | | |
| --- | --- | --- | --- | --- | --- | --- |
|  | 12 khjq;fspDs; | 12 khjq;fspd; gpd; | nkhj;jk; | 12 khjq;fspDs; | 12 khjq;fspd; gpd; | nkhj;jk; |
| fk;gdp | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| nrhj;Jf;fs; |  |  |  |  |  |  |
| fhR kw;Wk; fhRf;Fr; rkdhditfs; | **2,703,031** | **-** | **2,703,031** | 7,164,139 | - | 7,164,139 |
| tq;fpfs; kw;Wk; epjp epWtdq;fSldhd kPjpfs; | **5,399,071** | **-** | **5,399,071** | 3,207,440 | - | 3,207,440 |
| epjpr; nrhj;Jf;fs; - ,yhgk; my;yJ el;lj;jpDhlhf epahag; ngWkjpapy; | **109,787** | **-** | **109,787** | 1,031,719 | - | 1,031,719 |
| fld;fs; kw;Wk; tUkjpfs; - ngWkjpFiwg;Gf; fpuaj;jpy; | **60,898,074** | **80,489,833** | **141,387,907** | 65,360,573 | 82,386,938 | 147,747,511 |
| epjpr; nrhj;Jf;fs; - Vida tphpthd tUkhdj;jpDhlhf epahag; ngWkjpapy; | **309,108** | **10** | **309,118** | 324,371 | 10 | 324,381 |
| fld; fUtp - ngWkjpFiwg;Gf; fpuaj;jpy; | **6,994,206** | **-** | **6,994,206** | 4,106,963 | - | 4,106,963 |
| Jizf;fk;gdpfspyhd KjyPLfs; | **-** | **3,213,788** | **3,213,788** | - | 3,213,788 | 3,213,788 |
| Vida nrhj;Jf;fs; | **414,337** | **160,883** | **575,220** | 981,430 | 165,571 | 1,147,001 |
| Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzk; | **-** | **1,049,250** | **1,049,250** | - | 1,143,929 | 1,143,929 |
| gad;gLj;Jtjw;F chpikAs;s nrhj;Jf;fs; | **-** | **2,242,444** | **2,242,444** | - | 1,939,450 | 1,939,450 |
| xj;jpitf;fg;gl;l thpr; nrhj;Jf;fs; | **-** | **415,841** | **415,841** | - | 376,291 | 376,291 |
| ed;kjpg;G kw;Wk; mUtr; nrhj;Jf;fs; | **-** | **146,446** | **146,446** | - | 257,581 | 257,581 |
| nkhj;jr; nrhj;Jf;fs; | **76,827,614** | **87,718,495** | **164,546,109** | 82,176,635 | 89,483,558 | 171,660,193 |
|  |  |  |  |  |  |  |
| nghWg;Gf;fs; |  |  |  |  |  |  |
| tq;fpfSf;F nrYj;jNtz;bait | **2,965,482** | **3,473,828** | **6,439,310** | 3,569,992 | 4,368,193 | 7,938,185 |
| thbf;ifahsh;fSf;F nrYj;jNtz;bait | **82,397,403** | **19,105,528** | **101,502,931** | 81,447,697 | 25,253,330 | 106,701,027 |
| toq;fg;gl;l fld; gpizaq;fs; | **7,835,316** | **5,990,237** | **13,825,553** | 5,713,914 | 12,765,346 | 18,479,260 |
| Vida epjpg; nghWg;Gf;fs; | **4,131,671** | **-** | **4,131,671** | 3,014,117 | - | 3,014,117 |
| Fj;jif nghWg;Gf;fs; | **2,286,386** | **-** | **2,286,386** | 1,909,098 | - | 1,909,098 |
| eilKiw thpg; nghWg;Gf;fs; | **362,450** | **-** | **362,450** | 1,803,309 | - | 1,803,309 |
| Vida nghWg;Gf;fs; | **1,069,120** | **-** | **1,069,120** | 975,694 | - | 975,694 |
| Xa;Tngwy; eyd; flg;ghL | **90,630** | **496,627** | **587,257** | 48,003 | 544,868 | 592,871 |
| nkhj;j nghWg;Gf;fs; | **101,138,458** | **29,066,220** | **130,204,678** | 98,481,824 | 42,931,737 | 141,413,561 |
| Njwpa nrhj;Jf;fs; | **(24,310,844)** | **58,652,275** | **34,341,431** | (16,305,189) | 46,551,821 | 30,246,632 |

| khh;r; 31 ,y; cs;s;thwhdJ | **2021** | | | **2020** | | |
| --- | --- | --- | --- | --- | --- | --- |
|  | 12 khjq;fspDs; |  | nkhj;jk; | 12 khjq;fspDs; |  | nkhj;jk; |
| FOkk; | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| nrhj;Jf;fs; | | | | | | |
| fhR kw;Wk; fhRf;Fr; rkdhditfs; | **3,844,694** | **-** | **3,844,694** | 7,693,032 | - | 7,693,032 |
| tq;fpfs; kw;Wk; epjp epWtdq;fSldhd kPjpfs; | **8,231,101** | **-** | **8,231,101** | 6,661,407 | - | 6,661,407 |
| epjpr; nrhj;Jf;fs; - ,yhgk; my;yJ el;lj;jpDhlhf epahag; ngWkjpapy; | **1,281,753** | **-** | **1,281,753** | 1,198,592 | - | 1,198,592 |
|  | **63,738,250** | **85,604,082** | **149,342,332** | 66,973,007 | 87,161,927 | 154,134,934 |
| kPs;fhg;GWjp kw;Wk; fhg;Gwjp tUkjpfs; | **1,024,461** | **-** | **1,024,461** | 1,194,933 | - | 1,194,933 |
| epjpr; nrhj;Jf;fs; - Vida tphpthd tUkhdj;jpDhlhf epahag; ngWkjpapy; | **735,484** | **10** | **735,494** | 1,455,692 | 10 | 1,455,702 |
| fld; fUtp - ngWkjpFiwg;Gf; fpuaj;jpy; | **7,636,956** | **956,430** | **8,593,386** | 4,157,713 | 655,726 | 4,813,439 |
| KjyPl;L Mjdq;fs; | **-** | **820,664** | **820,664** | - | 1,131,652 | 1,131,652 |
| Vida nrhj;Jf;fs; | **771,135** | **160,883** | **932,018** | 1,069,758 | 165,571 | 1,235,329 |
| Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzk; | **-** | **4,034,265** | **4,034,265** | - | 3,998,370 | 3,998,370 |
| gad;gLj;Jtjw;F chpikAs;s nrhj;Jf;fs; | **-** | **1,591,297** | **1,591,297** | - | 1,639,482 | 1,639,482 |
| xj;jpitf;fg;gl;l thpr; nrhj;Jf;fs; | **-** | **594,495** | **594,495** | - | 471,841 | 471,841 |
| ed;kjpg;G kw;Wk; mUtr;nrhj;Jf;fs; | **-** | **265,506** | **265,506** | - | 368,574 | 368,574 |
| nkhj;jr; nrhj;Jf;fs; | **87,263,834** | **94,027,632** | **181,291,466** | 90,404,134 | 95,593,153 | 185,997,287 |
|  |  |  |  |  |  |  |
| nghWg;Gf;fs; | | | | | | |
|  | **4,183,255** | **4,820,618** | **9,003,873** | 5,263,064 | 5,714,982 | 10,978,046 |
| thbf;ifahsh;fSf;F nrYj;jNtz;bait | **84,638,188** | **19,105,528** | **103,743,716** | 82,432,262 | 25,253,330 | 107,685,592 |
| toq;fg;gl;l fld; gpizaq;fs; | **7,820,059** | **5,864,457** | **13,684,516** | 5,711,011 | 12,627,028 | 18,338,039 |
| Vida epjpg; nghWg;Gf;fs; | **4,110,795** | **-** | **4,110,795** | 2,829,708 | - | 2,829,708 |
| nrYj;jNtz;ba fhg;GWjp kw;Wk; kPs;fhg;GWjp | **-** | **5,015,885** | **5,015,885** | - | 5,065,220 | 5,065,220 |
| Fj;jifg; nghWg;Gf;fs; | **-** | **1,614,660** | **1,614,660** | - | 1,594,245 | 1,594,245 |
| eilKiw thpg; nghWg;Gf;fs; | **883,900** | **-** | **883,900** | 2,077,418 | - | 2,077,418 |
| Vida nghWg;Gf;fs; | **1,156,822** | **-** | **1,156,822** | 1,052,756 | - | 1,052,756 |
| Xa;Tngwy; eyd; flg;ghL | **92,778** | **565,000** | **657,778** | 51,911 | 596,018 | 647,929 |
| xj;jpitf;fg;gl;l thpg; nghWg;Gf;fs; | **-** | **297,568** | **297,568** | - | 418,132 | 418,132 |
| nkhj;j nghWg;Gf;fs; | **102,885,797** | **37,283,716** | **140,169,513** | 99,418,130 | 51,268,955 | 150,687,085 |
| Njwpa nrhj;Jf;fs; | **(15,621,963)** | **56,743,916** | **41,121,953** | (9,013,996) | 44,324,198 | 35,310,202 |

**56.** gphpTthupahd epjpapay; mwpf;ifaply;

fzf;fPl;Lf;nfhs;if

FOkj;jpd; gphpTthhpahd mwpf;ifaplyhdJ tzpg; gphpTfspd; mbg;gilapyhFk;.

Xh; gphpT vd;gJ FOkj;jpd; Xh; NtWgLj;jf;$ba $whFk; vd;gJld; mJ cw;gj;jpfs; kw;Wk; Nritfis toq;Ftjpy; <Lgl;Ls;sJ. (tzpfg; gphpthdJ ,lh;Neh;iffs; kw;Wk; ntFkjpfSf;F cl;gLtJld; Vida gphpTfspypUe;j NtWgl;ljhFk;.)

gphpTthhpahd tpisTfs;> nrhj;Jf;fs; kw;Wk; nghWg;Gf;fs; vd;gd xU Fwpg;gpl;l gphpTf;F cilikahf;fj;jf;f cUg;gbfis cs;slf;FtJld; ,it Xh; epahakhd mbg;gilapy; xJf;ff;$bajhFk;.

gphpTthhpahd mwpf;ifaplYf;F filg;gpbf;fg;gl;l fzf;fPl;Lf; nfhs;iffs; FOkj;jpd; epjpf; $w;Wf;fisj; jahhpg;gjw;F filg;gpbf;fg;gl;l mNj fzf;fPl;L nfhs;iffshFk;.

gphpTfSf;fpilNaahd khw;wy;fs; xj;j NritfSf;F fk;gdpfSf;fpilNa mwtplg;gLk; Nghl;bfukhd re;ij tpiyfspy; fzf;fPL nra;ag;gLfpd;wd. mj;jifa Nritfs; xUq;fpizg;gpd;NghJ mfw;wg;gLfpd;wd.

,yq;if fzf;fPl;L epakk; - SLFRS - 8 ,d; Vw;ghLfspd; gpufhuk; FOkj;jpd; nraw;ghl;L gphpthdJ FOkj;jpdhy; toq;fg;gLk; fUtpfs; kw;Wk; Nritfspd; mbg;gilapy; ,dq;fhzg;gl;Ls;sJld; mtw;wpd; ,lh;Neh;if kl;lq;fs; kw;Wk; ntFkjpfs; xd;wpypUe;J kw;wJ fzprkhdsT NtWgLfpd;wJ.

fk;gdpapd; cah; Kfhikj;Jtk; mjd; tzpfg; gphpTfspd; nraw;ghl;L tpisTfs kw;Wk; epiyikapid mth;fsJ jPh;khdk; Nkw;nfhs;Sk; nray;Kiw kw;Wk nraw;jpwd; kjpg;gPl;bd;NghJ ftdj;jpnyLf;fpd;wJ. xt;nthU nraw;ghl;Lg; gphpTk; mjd; tUthapidg; ngw;Wf;nfhs;Sk; fUtpfs; kw;Wk; Nritfs; fPo;fz;lthW tpsf;fg;gl;Ls;sd:

Fj;jif kw;Wk; thliff; nfhs;tdT

,e;jg; gphpthdJ thbf;ifahsh;fSf;F toq;fg;gLk; Fj;jif kw;Wk; thliff; nfhs;tdT fUtpfis cs;slf;Ffpd;wd.

fld;fs;

,g;gphpthdJ thbf;ifahsh;fSf;F toq;fg;gl;l fld; fUtpfis cs;slf;Ffpd;wd.

,];yhkpa

,g;gphpthdJ thbf;ifahsh;fSf;F toq;fg;gLk; ,[huh> Kug`h> K~huf;fh kw;Wk; th;j;jf Kug`h fUtpfis cs;slf;Ffpd;wJ.

fhg;GWjp tzpfk;

fhg;GWjp tzpfg; gphpthdJ nghJ fhg;GWjpapid cs;slf;Ffpd;wJ.

Vida tzpfk;

,g;gphpthdJ Nkw;Fwpg;gpl;l gphpTfisj jtph;e;j FOkk; <Lgl;Ls;s midj;J Vida tzpf eltbf;iffisAk; cs;slf;Ffpd;wJ.

| khh;r; 31 ,y; epiwtdle;j tUlj;jpw;fhdJ | Fj;jif/th.nfh. | | fld; | | ,];yhkpa | | fhg;GWjp | | Vidait | | mfw;wy;fs; | | FOkk; | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 2021 | 2020 | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 |
| &. '000 | &. '000 | &. '000 | &. '000 | &. '000 | &. '000 | &. '000 | &. '000 | &. '000 | &. '000 | &. '000 | &. '000 | &. '000 | &. '000 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| tl;b tUkhdk; | **14,076,446** | 17,074,973 | **10,175,781** | 12,902,498 | **1,180,184** | 1,477,951 | **718,734** | 782,716 | **872,270** | 1,308,340 | **(201,577)** | (263,599) | **26,821,838** | 33,282,879 |
| Njwpa ciof;fg;glhj fhg;GwWjp j.gzk; | **-** | - | **-** | - | **-** | - | **5,198,693** | 5,357,949 | **-** | - | **(170,144)** | (155,919) | **5,028,549** | 5,202,030 |
| fl;lzk; kw;Wk; juF tUkhdk; | **1,147,474** | 1,082,308 | **829,502** | 817,833 | **96,205** | 93,681 | **-** | - | **209,887** | 191,201 | **(1,085,014)** | (1,019,391) | **1,198,054** | 1,165,632 |
| epjpr; nrhjJf;fspyhd Njwpa ,yhgq;fs;/(el;lq;fs;) -,eepng | **-** | - | **-** | - | **-** | - | **65,631** | 8,622 | **162,627** | 10,964 | **-** | - | **228,258** | 19,586 |
| Vida nraw;ghl;L tUkhdk; | **90,553** | 237,426 | **65,460** | 179,408 | **7,592** | 20,551 | **61,820** | 78,649 | **311,463** | 352,332 | **(168,322)** | (483,663) | **368,566** | 384,703 |
| nkhj;j tUkhdk; | **15,314,473** | 18,394,707 | **11,070,743** | 13,899,739 | **1,283,981** | 1,592,183 | **6,044,878** | 6,227,936 | **1,556,247** | 1,862,837 | **(1,625,057)** | (1,922,572) | **33,645,265** | 40,054,830 |
| tl;br; nrytpdk; | **7,114,388** | 8,425,432 | **5,142,949** | 6,366,577 | **596,477** | 729,277 | **-** | - | **722,960** | 853,246 | **(201,577)** | (263,597) | **13,375,197** | 16,110,935 |
| nkhj;j nra;wghl;L tUkhdk; | **8,200,085** | 9,969,275 | **5,927,794** | 7,533,162 | **687,504** | 862,906 | **6,044,878** | 6,227,936 | **833,287** | 1,009,591 | **(1,423,480)** | (1,658,975) | **20,270,068** | 23,943,895 |
| fld;fs; kw;Wk; tUkjpfSf;fhd tYf;Fd;wy; fl;lzq;fs; kw;Wk; Vida el;lq;fs; | **670,935** | 2,768,746 | **693,649** | 1,929,504 | **(67,802)** | 169,306 | **-** | - | **55,707** | 34,346 | **-** | - | **1,352,489** | 4,901,902 |
| Njwpa nraw;ahl;L tUkhdk; | **7,529,150** | 7,200,529 | **5,234,145** | 5,603,658 | **755,306** | 693,600 | **6,044,878** | 6,227,936 | **777,580** | 975,245 | **(1,423,480)** | (1,658,975) | **18,917,579** | 19,041,993 |
| ngWkhdj;Nja;T kw;Wk; ngWkjpFiwg;G | **343,502** | 354,765 | **316,567** | 292,987 | **21,563** | 27,591 | **97,289** | 90,245 | **57,405** | 39,359 | **(188,633)** | (168,949) | **647,693** | 635,998 |
| gphpTthhpahd tpisT | **4,037,333** | 3,648,381 | **2,918,564** | 2,756,857 | **338,494** | 315,792 | **1,570,221** | 1,053,624 | **410,271** | 369,475 | **(170,247)** | (411,280) | **9,104,636** | 7,732,849 |
| fop: epjpr; Nritfspyhd thp |  |  |  |  |  |  |  |  |  |  |  |  | **1,273,966** | 2,030,532 |
| fop: tUkhd thpr; nrytpdk; |  |  |  |  |  |  |  |  |  |  |  |  | **2,234,336** | 2,110,568 |
| tUlj;jpw;fhd ,yhgk; |  |  |  |  |  |  |  |  |  |  |  |  | **5,596,334** | 3,591,749 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| khh;r; 31 ,y; cs;sthwhdJ | | | | | | | | | | | | | | |
| gphpTthpahd nrhj;Jf;fs; | **82,140,914** | 90,379,077 | **75,700,016** | 74,640,489 | **5,156,381** | 7,029,126 | **11,133,855** | 10,099,370 | **13,727,137** | 10,026,879 | **(6,566,842)** | (6,177,654) | **181,291,461** | 185,997,287 |
| nkhj;jr; nrhj;Jf;fs; | **82,140,914** | 90,379,077 | **75,700,016** | 74,640,489 | **5,156,381** | 7,029,126 | **11,133,855** | 10,099,370 | **13,727,137** | 10,026,879 | **(6,566,842)** | (6,177,654) | **181,291,461** | 185,997,287 |
|  |  |  |  |  |  |  |  |  |  |  |  |  | **-** |  |
| gphpTthhpahd nghWg;Gf;fs; | **64,265,746** | 73,522,577 | **59,226,490** | 60,719,375 | **4,034,271** | 5,718,132 | **6,266,782** | 6,449,060 | **10,739,894** | 8,156,777 | **(4,363,675)** | (3,878,836) | **140,169,508** | 150,687,085 |
| nkhj;j nghWg;Gf;fs; | **64,265,746** | 73,522,577 | **59,226,490** | 60,719,375 | **4,034,271** | 5,718,132 | **6,266,782** | 6,449,060 | **10,739,894** | 8,156,777 | **(4,363,675)** | (3,878,836) | **140,169,508** | 150,687,085 |

**57.** gpizaPL nra;ag;gl;l nrhj;Jf;fs;

gpd;tUk; nrhj;Jf;fs; nghWg;Gf;fSf;fhf gpizahf cWjpaspf;fg;gl;Ls;sd.

|  | gpizaPl;bd; nfhz;Lnry;Yk; njhif | | | | | |
| --- | --- | --- | --- | --- | --- | --- |
|  |  | fk;gdp | | FOkk; | |  |
| nrhj;Jf;fspd; jd;ik | nghWg;Gf;fspd; jd;ik | **31** khh;r;  **2021** | **31** khh;r;  **2020** | **31** khh;r;  **2021** | **31** khh;r;  **2020** | fPo;  cs;slf;fg;l;Ls;sd |
|  |  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |  |
|  |  |  |  |  |  |  |
| Fj;jifapyhd thlif tUkjpfs; | gpizaq;fshf;Fjy; | **10,701,499** | 13,674,060 | **10,701,499** | 13,674,060 | fld;fs; kw;Wk; tUkjpfs; |
| jtizf; fld; | **-** | - | **-** | - | fld;fs; kw;Wk; tUkjpfs; |
| FWq;fhyf; fld;fs; | **17,408,077** | 14,644,573 | **17,408,077** | 14,644,573 | fld;fs; kw;Wk; tUkjpfs; |
| thliff; nfhs;tdtpyhd thlif tUkjpfs; | gpizaq;fshf;Fjy; | **-** | - | **-** | - | fld;fs; kw;Wk; tUkjpfs; |
| jtizf; fld; | **-** | - | **1,037,255** | 1,037,255 | fld;fs; kw;Wk; tUkjpfs; |
| FWq;fhyf; fld;fs; | **2,340** | 12,362 | **49,045** | 59,067 | fld;fs; kw;Wk; tUkjpfs; |
| fld;fspyhd thlif tUkjpfs; | gpizaq;fshf;Fjy; | **1,315,592** | 3,920,262 | **1,315,592** | 3,920,262 | fld;fs; kw;Wk; tUkjpfs; |
| FWq;fhyf; fld;fs; | **3,754,149** | 6,866,971 | **3,754,149** | 6,866,971 | fld;fs; kw;Wk; tUkjpfs; |
| epiyahd itg;Gf;fs; | kjpg;gPl;bw;fhd tq;fp cj;juthjk; | **-** | - | **14,000** | - | vjph;ghuh nghWg;Gf;fs; kw;Wk; flg;ghLfs; |
| epiyahd itg;Gf;fs; | Nkyjpfg;gw;W | **-** | - | **75,000** | 75,000 | tq;fpfs; kw;Wk; epjp epWtdq;fSldhd kPjpfs; |
| ,iwapyp epyq;fs; kw;Wk; fl;blq;fs; | jtizf; fld; | **-** | - | **3,818,007** | 3,818,007 | Mjdk;> nghwpj;njhFjp kw;Wk; cgfuzk; |

**58.** njhlh;Gila jug;gpdh; ntspg;gLj;jy;

fzf;fPl;Lf;nfhs;if

fk;gdp kw;Wk; FOkkhdJ tof;fkhd tzpf eilKiwfspy;> ,yq;if fzf;fPl;L epakk; - LKAS - 24 (njhlh;Gila jug;gpdh; ntspg;gLj;jy;) ,y; njhlh;Gila jug;gpduhf tiuaiw nra;ag;gl;l jug;gpdUld; nfhLf;fy; thq;fy;fis Nkw;nfhs;fpd;wJ. mtw;wpd; tpguq;fs; fPNo mwpf;ifaplg;gl;Ls;sd:

**58.1** jha; kw;Wk; ,Wjpahf fl;Lg;gLj;Jk; jug;gpdh;

fk;gdpapd; cldb jha; epWtdk; kf;fs; tq;fpahFk; vd;gJld; ,J Xh; muR cilikahd epWtdkhFk;.

**58.2** Kf;fpa Kfhikj;Jt MszpapdUld; (KKM) kw;Wk; mth;fsJ FLk;g mq;fj;jth;fSldhd nfhLf;fy; thq;fy;fs;

,yq;if fzf;fPl;L epakk; - LKAS - 24 "njhlh;Gila jug;gpdh; ntspg;gLj;jy;" ,d; gpufhuk;> KKM fk;gdpapd; eltbf;iffis jpl;lkply;> ,af;Fjy; kw;Wk; fl;Lg;gLj;jy; Mfpatw;wpw;F mjpfhuKs;s kw;Wk; nghWg;ghAs;sth;fis cs;slf;Ffpd;wJ. ,jw;fika> fk;gdpapd; gzpg;ghsh; rig> cldb jha; epWtdk; kw;Wk; fk;gdpapd; $l;lhz;ik Kfhikj;Jtj;jpd; mq;fj;jth;fs; fk;gdpapd; KKM Mf tifg;gLj;jg;gl;Ls;shh;fs;.

fk;gdpahdJ KKM kw;Wk; mth;fsJ neUq;fpa FLk;g mq;fj;jth;fSld; tof;fkhd tzpf eilKiwapy; Xh; Koq;if Jhu mbg;gilapy; th;j;jf tl;b tPjq;fspy; nfhLf;fy; thq;fy;fis Nkw;nfhs;fpd;wJ.

KKM ,d; neUq;fpa FLk;g mq;fj;jth;fs; vd;gJ epWtdj;Jldhd mth;fsJ th;j;jfj;jpy; me;j KKM ,y; nry;thf;F nrYj;jf;$ba my;yJ KKM My; nry;thf;F nrYj;jg;glf;$ba FLk;g mq;fj;jth;fis Fwpg;gpLfpd;wJ.

**58.2.1** Kf;fpa Kfhikj;Jt Mszpapdupd; Ntjdk;

|  | fk;gdp | | Fokk; | |
| --- | --- | --- | --- | --- |
| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| **(**m**)** gzpg;ghsh; rigf;fhd Ntjdk; |  |  |  |  |
| FWq;fhy Copah; eyd;fs; | **3,863** | 6,269 | **7,919** | 13,143 |
| nkhj;jk; | **3,863** | 6,269 | **7,919** | 13,143 |

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| **(**M**)** $l;lhz;ik Kfhikj;Jtj;jpw;fhd Ntjdk; | | | | |
| FWq;fhy Copah; eyd;fs; | **153,815** | 181,362 | **213,700** | 199,122 |
| gzpapypUe;J mfd;wjd; gpd;duhd eyd;fs; | **14,351** | 8,051 | **16,235** | 8,051 |
| nkhj;jk; | **168,166** | 189,413 | **229,935** | 207,173 |

NkNy Fwpg;gpl;ltw;Wf;Fk; Nkyhf fk;gdp mjd; mq;fPfhpf;fg;gl;l njhopy; epajpfSf;fika KKM ,dUf;F fk;gdpapdhy; guhkhpf;fg;gLk; thfdq;fs; Nghd;w fhry;yhj eyd;fisAk; toq;Ffpd;wJ.

**58.2.2** Kf;fpa Kfhikj;Jt MszpapdUldhd gq;F nfhLf;fy; thq;fy;fs;

|  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ | **2021** | **2020** | **2021** | **2020** |
|  |  |  |  |  |
| itj;jpUf;Fk; rhjhuz gq;Ffspd; vz;zpf;if | **1,147,720** | 945,947 | **1,326,220** | 1,285,009 |
| nrYj;jg;gl;l fhRg; gq;fpyhgk; (&. '000) | **-** | 607 | **-** | 820 |
| gj;jpug; gq;fpyhgk; (gq;Ffspd; vz;zpf;if) | **51,773** | 28,001 | **51,773** | 28,001 |

**58.2.3** Kf;fpa Kfhikj;Jt Mszpapdh; (KKM)> mth;fsJ neUq;fpa FLk;g mq;fj;jth;fs; (neFm) kw;Wk; Vida njhlh;Gila epWtdq;fis <LgLj;jpa nfhLf;fy; thq;fy;fs;> Vw;ghLfs; kw;Wk; cld;gbf;iffs;.

|  | gzpg;ghsh; rig | | $l;lhz;ik Kfhikj;Jtk; | | nkhj;jk; | |
| --- | --- | --- | --- | --- | --- | --- |
|  | **2021** | **2020** | **2021** | **2020** | **2021** | **2020** |
| fk;gdp | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ |  |  |  |  |  |  |
| **(**m**)** ,yhgk; my;yJ el;lf; $w;wpYs;s cUg;gbfs; |  |  |  |  |  |  |
| tl;b tUkhdk; | **26** | - | **5,488** | 502 | **5,514** | 502 |
| tl;br; nrytpdk; | **9,179** | 9,487 | **37,140** | 29,376 | **46,319** | 38,864 |
|  |  |  |  |  |  |  |
| khhr; 31 ,y; cs;sthwhdJ |  |  |  |  |  |  |
| **(**M**)** epjp epiyikf; $w;wpYs;s cUg;gbfs; |  |  |  |  |  |  |
| nrhj;Jf;fs; |  |  |  |  |  |  |
| fld;fs; kw;Wk; tUkjpfs; - ngWkjp Fiwg;Gf; fpuaj;jpy; | **-** | - | **10,317** | 2,272 | **10,317** | 2,272 |
|  | **-** | - | **10,317** | 2,272 | **10,317** | 2,272 |
|  |  |  |  |  |  |  |
| nghWg;Gf;fs; |  |  |  |  |  |  |
| thbf;ifahsh;fSf;F nrYj;jNtz;bait | **59,748** | 79,438 | **351,430** | 238,619 | **411,178** | 318,057 |
|  | **59,748** | 79,438 | **351,430** | 238,619 | **411,178** | 318,057 |

**58.3** Njwpa fld; toq;fy; kw;Wk; %yjd epjpaq;fspd; rjtPjkhf Njwpa fld; toq;fy;

|  | **2021** | **2020** | **2021** | **2020** |
| --- | --- | --- | --- | --- |
|  | &**. '000** | &**. '000** | **%** | **%** |
|  |  |  |  |  |
| kf;fs; tq;fp | **-** | - | **-** | - |
| gPgs;]; yPrpq; g;nuhg;gh;l;b nltyg;kd;l; ypkpl;ll; | **599,301** | 614,680 | **1.75** | 2.03 |
| gPgs;]; yPrpq; tpyPl; nkNd[;kd;l; ypkpl;ll; | **-** | 24,630 | **-** | 0.08 |
| gPgs;]; yPrpq; n`t;nyhf; g;nuhg;gh;;l;B]; ypkpl;ll; | **830,096** | 809,822 | **2.42** | 2.68 |
| gPgs;]; ikf;Nuh-nfhkh;]; ypkpl;ll; | **2,700** | 152,095 | **-** | 1.00 |
| gPgs;]; ,d;#ud;]; gpvy;rp | **49,908** | 35,868 | **0.15** | 0.12 |
| yq;fs; vyhad;]; itdhd;]; ypkpl;ll; | **27,155** | 39,152 | **0.08** | 0.13 |
| gzpg;ghsh; rig | **-** | - | **-** | - |
| $l;lhz;ik Kfhikj;Jtk; | **10,317** | 7,497 | **0.03** | 0.02 |
| nkhj;j Njwpa fld;toq;fy; | **1,519,477** | 1,683,744 | **4.42** | 6.06 |

**58.4** njhlh;Gila epWtdq;fSldhd nfhLf;fy; thq;fy;fs;

,yq;if murhq;fk; kw;Wk; murhq;fj;Jld; njhlh;Gila epWtdq;fSldhd nfhLf;fy; thq;fy;fs;

fk;gdpapd; cldb jha; epWtdk; kf;fs; tq;fpahFk; vd;gJld; ,J muRf;F cilikahd Xh; epWtdkhFk;. fk;gdpahdJ ,yq;if murhq;fk; kw;Wk; mjd; njhlh;Gila epWtdq;fSld; nfhLf;fy; thq;fy;fs;> Vw;ghLfs; kw;Wk; cld;gbf;iffspy; <LgLfpd;wJ. epjpf; $w;Wf;fspd; gf;fk; 202 ,y; fhzg;gLk; Fwpg;G 17.8 ,y; ntspg;gLj;jg;gl;l murhq;fj;jpw;F nrYj;jpa thpfisj; jtpu murhq;fj;Jld; my;yJ murhq;fj;Jld; njhlh;Gila epWtdq;fSld; jdpahf my;yJ $l;lhf fzprepiyahd nfhLf;fy; thq;fy;fs; VJk; fhzg;gltpy;iy.

muRf;F cilikahd epWtdq;fSldhd nfhLf;fy; thq;fy;fs; (mcep)

kf;fs; tq;fpapidj; jtpu mcep Md epjpapay; th;j;jfk; gpd;tUkhW. kf;fs; tq;fpAldhd nfhLf;fy; thq;fy;fs; gf;fk; 278 ,y; fhzg;gLk; Fwpg;G 58.4.1 ,y; ntspg;gLj;jg;gl;Ls;sd.

|  | fk;gdp | |
| --- | --- | --- |
|  | **2021** | **2020** |
|  | **Rs. '000** | **Rs. '000** |
|  |  |  |
| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ |  |  |
| **(**m**)** ,yhgk; my;yJ el;lf; $w;wpYs;s cUg;gbfs; |  |  |
| tl;b tUkhdk; | **4,391** | 5,433 |
| tl;br; nrytpdq;fs; | **561,100** | 804,036 |
|  |  |  |
| khh;r; 31 ,y; cs;sthwhdJ |  |  |
| **(**M**)** epjp epiyikf; $w;wpYs;s cUg;gbfs; |  |  |
| nrhj;Jf;fs; |  |  |
| fld;fs; kw;Wk; tUkjpfs; - ngWkjpFiwg;Gf; fpuaj;jpy; | **26,802** | 32,929 |
| nkhj;jk; | **26,802** | 32,929 |
|  |  |  |
| nghWg;Gf;fs; |  |  |
| tq;fpfSf;F nrYj;jNtz;bait | **-** | 268,026 |
| thbf;ifahsh;fSf;F nrYj;jNtz;bait | **4,288,972** | 4,480,813 |
| nkhj;jk; | **4,288,972** | 4,748,838 |

NkYk;> ,yq;if murhq;fk; kw;Wk; mjDld; njhlh;Gila epWtdq;fSld; tof;fkhd tzpf eilKiwapy; <Lgl;l nfhLf;fy; thq;fy;fspd; tpguq;fs; fPNo nfhLf;fg;gl;Ls;sd:

* jpiwNrhp cz;bay;fs;> jpiwNrhp Kwpfspyhd KjyPLfs;
* nrYj;jg;gl;l rl;luPjpahd thpg;gzq;fs; kw;Wk; thpfs;
* mbg;gilj; NjitfSf;fhd nfhLg;gdTfs; gpujhdkhf njhiyNgrp> kpd;rhuk; kw;Wk; jz;zPh; Mfpatw;iw cs;slf;Fk;.
* Copah; Xa;Tngwy; eyd;fSf;fhd nfhLg;gdTfs; - Ceep
* Nkhthg fl;lzq;fs; kw;Wk; fjik fl;lzq;fs; Nghd;w rhh;Gs;s nfhLg;gdTfs; tof;fkhd fl;lz mbg;gilapy; Nkw;nfhs;sg;gLfpd;wd.

**58.4.1** fk;gdp

epjpahz;by; fk;gdpahdJ gpd;tUk; njhlh;Gila epWtdq;fSld; fPNo Fwpg;gpl;l epjpapay; th;j;jfq;fspy; <Lgl;lJ.

|  | jha;epWtdk; | | Jizf;fk;gdpfs; | |
| --- | --- | --- | --- | --- |
|  | **2021** | **2020** | **2021** | **2020** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ |  |  |  |  |
| **(**m**)** ,yhgk; my;yJ el;lf; $w;wpYs;s cUg;gbfs; | | | | |
| tl;b tUkhdk; | **755,692** | 1,132,518 | **131,352** | 188,265 |
| tl;br; nrytpdq;fs; | **118,748** | 443,451 | **126,096** | 157,142 |
| fl;lzk; kw;Wk; juF tUkhdk; | **-** | - | **715,240** | 680,264 |
| Vida nraw;ghl;L tUkhdk; | **-** | - | **110,000** | 475,829 |
| ngWkhdj;Nja;T kw;Wk; ngWkjpFiwg;G | **22,928** | 22,371 | **231,555** | 229,687 |
| Vida nraw;ghl;Lr; nrytpdq;fs; | **-** | - | **195,950** | 190,996 |
|  |  |  |  |  |
| khh;r; 31 ,y; cs;sthwhdJ |  |  |  |  |
| **(**M**)** epjp epiyikf; $w;wpYs;s cUg;gbfs; |  |  |  |  |
| nrhj;Jf;fs; |  |  |  |  |
| fhR kw;Wk; fhRf;Fr; rkdhditfs; | **1,755,592** | 6,290,427 | **-** | - |
| tq;fpfs; kw;Wk; epjp epWtdq;fSldhd kPjpfs; | **5,399,071** | 2,801,890 | **-** | - |
| fld;fs; kw;Wk; tUkjpfs; - ngWkjp Fiwg;Gf; fpuaj;jpy; | **-** | - | **1,509,160** | 1,676,247 |
| epjpr; nrhj;Jf;fs; - ngWkjp Fiwg;Gf; fpuaj;jpy; | **6,319,142** | 7,976,782 | **-** | - |
| Jizf;fk;gdpfspyhd KjyPLfs; | **-** | - | **3,213,788** | 3,213,788 |
| Vida nrhj;Jf;fs; | **-** | - | **168,802** | 262,509 |
| gad;gLj;Jtjw;F chpikAs;s nrhj;J | **134,618** | 155,122 | **798,632** | 515,374 |
| nkhj;jk; | **13,608,423** | 17,224,221 | **5,690,382** | 5,667,918 |
|  |  |  |  |  |
| nghWg;Gf;fs; |  |  |  |  |
| tq;fpfSf;F nrYj;jNtz;bait | **1,398,943** | 1,644,494 | **-** | - |
| thbf;ifahsh;fSf;F nrYj;jNtz;bait | **1,128,019** | 763,397 | **703,477** | 503,009 |
| toq;fg;gl;l fld; gpizaq;fs; | **-** | - | **141,037** | 141,222 |
| Vida epjpg; nghWg;Gf;fs; | **-** | - | **685,294** | 703,566 |
| Vida nghWg;Gf;fs; | **3,018** | 3,179 | **11,109** | 9,260 |
| Fj;jif nghWg;Gf;fs; | **149,204** | 163,090 | **835,759** | 547,991 |
| nkhj;jk; | **2,679,184** | 2,574,160 | **2,376,676** | 1,905,048 |
|  |  |  |  |  |
| **(**,**)** nfhLf;fy; thq;fy;fs; |  |  |  |  |
| nrYj;jpa fl;bl thlif | **36,231** | 35,322 | **-** | - |
| fhR kw;Wk; fhRf;Fr; rkdhditfs; - kPs;nfhs;tdT cld;gbf;iffs; | **4,950,000** | 25,122,245 | **-** | - |
| fhR kw;Wk; fhRf;Fr; rkdhditfs; - kPs;nfhs;tdT jPh;g;gdTfs; | **10,117,940** | 23,236,534 | **-** | - |
| tq;fpfs; kw;Wk; epjp epWtdq;fSldhd kPjpfs; - ep.it KjyPLfs; | **24,145,286** | 2,610,079 | **-** | - |
| tq;fpfs; kw;Wk; epjp epWtdq;fSldhd kPjpfs; - ep.it kPsg;ngwy;fs; | **22,294,433** | 4,060,829 | **-** | - |
| fld;fs; kw;Wk; tUkjpfs; - ngWkjpFiwg;Gf; fpuaj;jpy; - toq;fy;fs; | **-** | - | **537,481** | 608,624 |
| fld;fs; kw;Wk; tUkjpfs; - ngWkjpFiwg;Gf; fpuaj;jpy; - kPs;nrYj;jy;fs; | **-** | - | **663,796** | 507,911 |
| epjpr; nrhj;Jf;fs; - ngWkjpFiwg;Gf; fpuaj;jpy; - KjyPLfs; | **22,598,347** | 13,164,970 | **-** | - |
| epjpr; nrhj;Jf;fs; - ngWkjpFiwg;Gf; fpuaj;jpy; - jPh;g;gdTfs; | **20,089,756** | 17,787,216 | **-** | - |
| tq;fpfSf;F nrYj;jNtz;bait - fld;ngWiffs; | **1,000,000** | 4,800,000 | **-** | - |
| tq;fpfSf;F nrYj;jNtz;bait - kPs;nrYj;jy;fs; | **1,575,922** | 7,625,383 | **-** | - |
| thbf;ifahsh;fSf;F nrYj;jNtz;bait - KjyPLfs; | **516,030** | 287,153 | **702,487** | 470,485 |
| thbf;ifahsh;fSf;F nrYj;jNtz;bait - kPsg;ngwy;fs; | **186,774** | 11,779 | **441,997** | 320,485 |
| nrYj;jg;gl;l gq;fpyhgk; | **732,467** | 1,446,993 | **-** | - |
| ngwg;gl;l gq;fpyhgk; | **-** | - | **110,000** | 406,750 |
| gPgs;]; yPrpq; md;l; itdhd;]; gpvy;rp ,dhy; mwpKfg;gLj;jpa thbf;ifahsh;fs; njhlh;ghf nrYj;jg;gl;l fhg;GWjp jtizg;gzk; | **-** | - | **3,397,566** | 3,595,939 |
| nkhj;jk; | **108,243,993** | 100,188,503 | **5,853,327** | 5,910,194 |
|  |  |  |  |  |
| **(**<**)** Ie;njhiff;F mg;ghyhd cUg;gbfs; |  |  |  |  |
| cj;juthjq;fs; | **-** | - | **300,000** | 300,000 |
| nkhj;jk; | **-** | - | **300,000** | 300,000 |

**58.4.2** FOkk;

FOkkhdJ gpd;tUk; njhlh;Gila epWtdq;fSld; epjpahz;by; fPo; Fwpg;gpl;l epjpapay; th;j;jfj;jpy; <Lgl;Ls;sJ.

|  | jha;epWtdk; | |
| --- | --- | --- |
|  | **2021** | **2020** |
|  | &**. '000** | &**. '000** |
|  |  |  |
| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ |  |  |
| **(**m**)** ,yhgk; my;yJ el;lf; $w;wpYs;s cUg;gbfs; |  |  |
| tl;b tUkhdk; | **800,369** | 1,196,187 |
| tl;br; nrytpdq;fs; | **113,534** | 437,704 |
| Njwpa cioj;j fhg;GWjpj; jtizg;gzq;fs; | **404,434** | 232,100 |
| fl;lz kw;Wk; juF tUkhdk; | **33,601** | 49,207 |
| Vida nraw;ghl;L tUkhdk; | **132,221** | 146,318 |
| eyd;fs;> Nfhuy;fs; kw;Wk; fhg;GWjp xg;ge;jr; nrytpdq;fs; | **74,736** | 162,557 |
| Vida nraw;ghl;L nrytpdq;fs; | **35,323** | 44,303 |
|  |  |  |
| khh;r; 31 ,y; cs;sthwhdJ |  |  |
| **(**M**)** epjp epiyikf; $w;wpYs;s cUg;gbfs; |  |  |
| nrhj;Jf;fs; |  |  |
| fhR kw;Wk; fhRf;Fr; rkdhditfs; | **2,054,940** | 6,517,002 |
| tq;fpfs; kw;Wk; epjp epWtdq;fSldhd kPjpfs; | **6,137,065** | 3,555,637 |
| fhg;GWjp kw;Wk; kPs;fhg;GWjp tUkjpfs; | **184,548** | 273,277 |
| epjpr; nrhj;Jf;fs; - ngWkjp Fiwg;Gf; fpuaj;jpy; | **6,319,142** | 4,106,963 |
| Vida nrhj;Jf;fs; | **10,166** | 28,528 |
| nkhj;jk; | **14,705,861** | 14,481,407 |
|  |  |  |
| nghWg;Gf;fs; |  |  |
| tq;fpfSf;F nrYj;jNtz;bait | **1,524,537** | 2,143,641 |
| toq;fg;gl;l fld; gpizaq;fs; | **1,128,019** | 763,397 |
| Vida nghWg;Gf;fs; | **10,940** | 13,103 |
| nkhj;jk; | **2,663,496** | 2,156,744 |

**58.5** fk;gdpapd; nkhj;j tUkhdj;jpd; 10% ,id tpQ;rpa nfhLf;fy; thq;fy;fs;

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| njhlh;Gila jug;gpdhpd; ngah; | cwTKiw | nfhLf;fy; thq;fypd; jd;ik | nfhLf;fy; thq;fy; ngWkjp | | nfhLf;fy; thq;fypd; ngWkjp nkhj;j tUkhdj;jpd; rjtPjkhf (%) | | epajpfSk; epge;jidfSk; |
| **2021**  &**. '000** | **2020**  &**. '000** | **2021**  &**. '000** | **2020**  &**. '000** |
|  |  |  |  |  |  |  |  |
| kf;fs; tq;fp | jha; epWtdk; | kPs;nfhs;tdT KjyPLfs; | **4,950,000** | 25,122,245 | **18.26%** | 74.77% | tof;fkhd epajpfs; /;ifasT Jhuk; |
| kPs;nfhs;tdT jPh;g;gdTfs; | **10,117,940** | 23,236,534 | **37.33%** | 69.16% | tof;fkhd epajpfs; /;ifasT Jhuk; |
| epit kPsg;ngwy;fs; | **22,294,433** | 4,060,829 | **82.26%** | 12.09% | tof;fkhd epajpfs; /;ifasT Jhuk;; |
| jp.cz;bay; KjyPLfs; | **22,598,347** | 13,164,970 | **83.38%** | 39.18% | tof;fkhd epajpfs; /;ifasT Jhuk; |
| jp.cz;bay; jPh;g;gdTfs; | **20,089,756** | 17,787,216 | **74.12%** | 52.94% | tof;fkhd epajpfs; /;ifasT Jhuk; |
| fld; ngWiffs; | **1,000,000** | 4,800,000 | **3.69%** | 14.29% | tof;fkhd epajpfs; /;ifasT Jhuk; |
| fld; ngWiffspd; kPs;nrYj;jjy; | **1,575,922** | 7,625,383 | **5.81%** | 22.70% | tof;fkhd epajpfs; /;ifasT Jhuk; |
| gPgs;]; ,d;#ud;]; gpvy;rp | Jizf;fk;gdp | fhg;GWjp jtizg;gzk; | **3,397,566** | 3,595,939 | **12.54%** | 10.70% | tof;fkhd epajpfs; /;ifasT Jhuk; |

**59.** ,lh;Neh;if Kfhikj;Jtk;

**59.1** mwpKfk;

,lh;Neh;if vd;gJ FOkj;jpf; eltbf;iffspy; cs;shh;e;jJ vd;gJld;> ,J njhlh;r;rpahd ,dq;fhzy;> mstPL kw;Wk; fz;fhzpj;jy; nray;KiwapDhlhf Kfhikg;gLj;jg;gLtJld; ,lh;Neh;if tiuaiwfs kw;Wk; Vida fl;Lg;ghLfSf;F cl;gl;ljhFk;. ,lh;Neh;if Kfhikj;Jtj;jpd; ,e;j nray;KiwahdJ fk;gdpapd; njhlh;r;rpahd ,yhgfuj;jd;ik> ePbg;Gj;jpwd; vd;gtw;Wf;F Kf;fpakhdJld; fk;gdpapDs;s xt;nthU jdpegUk; mtuJ my;yJ mtsJ nghWg;Gf;fs; njhlh;ghd ,lh;Neh;if ntspg;ghLfSf;F nghWg;ghspahthh;fs;. fk;gdpahdJ gpujhdkhf> fld; ,lh;Neh;if> jputj;jd;ik ,lh;Neh;if kw;Wk; re;ij ,lh;Neh;if vd;gtw;Wf;F ntspg;gl;ljhFk;. mJ gy;NtW nraw;ghl;L ,lh;Neh;iffSf;Fk; fl;Lg;gl;ljhFk;. tpgukhd ,lh;Neh;if gFg;gha;T ,lh;Neh;if Kfhikj;Jt gFjpapy; toq;fg;gl;Ls;sJ.

,lh;Neh;if Kfhikj;Jt fl;likg;G

gzpg;ghsh; rigahdJ xl;Lnkhj;j ,lh;Neh;if Kfhikj;Jt mZFKiwf;Fk; kw;Wk; ,lh;Neh;if Kfhikj;Jt %Nyhghaq;fs; kw;Wk; nfhs;iffSf;Fg; nghWg;ghspahAs;sJ.

rigahdJ Xh; cgFOtpid> xUq;fpizf;fg;gl;l ,lh;Neh;if Kfhikj;Jt FO (x,K)> epakpj;Js;sJld; ,J fk;gdpapYs;shd xl;Lnkhj;j ,lh;Neh;if nray;Kiwapid fz;fhzpg;gjw;F nghWg;gpidf; nfhz;Ls;sJ.

x,K FO ,lh;Neh;if %Nyhghaj;jpid mgptpUj;jp nra;jy; kw;Wk; nfhs;ifs;> tuk;GWiffs; kw;Wk; tiuaiwfis mKy;gLj;Jtjw;Fkhd xl;Lnkhj;j nghWg;gpidf; nfhz;Ls;sJ. x,K FOthdJ ,lh;Neh;if jPh;khdq;fis Kfhikg;gLj;Jtjw;Fk; kw;Wk; ,lh;Neh;if kl;lq;fis fz;fhzpg;gjw;Fk; nghWg;ghspahAs;sJld; rigf;F Xh; fhyhfhy mbg;gilapy; mwpf;ifapLfpd;wJ. .

,lh;Neh;if Kfhikj;Jt kw;Wk; fl;Lg;ghl;L myfhdJ ,lh;Neh;if newpKiwfs;> nfhs;iffs;> kw;Wk; fk;gdp KOtJkhd tiuaiwfSldhd ,zf;fg;ghl;bid fz;fhzpg;gjw;F nghWg;ghAs;sJ.

nrhj;Jf;fs; kw;Wk; nghWg;Gf;fs; FO (nrhnghF)

nrhnghF gpujk epiwNtw;W mjpfhhpapdhy; jiyik jhq;fg;gLfpd;wJ. nrhnghF ,d; Vida mq;fj;jth;fs;> rpNu~;;;l gpujp nghJ Kfhikahsh; - nraw;ghLfs;> gpujp nghJ Kfhikahsh; - ,lh;Neh;if kw;Wk; fl;Lg;ghL> gpujp nghJ Kfhikahsh;- kPl;ly;fs; kw;Wk; eph;thfk;> gpujp nghJ Kfhikahsh; - re;ijg;gLj;jy;> itg;Gf;fspd; jiyik> epjpapaypd; jiyik> jpiwNrhpapd; jiyik kw;Wk; fk;gdpapd; nrayhsh; Mthh;fs;. FOtpd; $l;lq;fs; Mff;Fiwe;jJ khjj;jpw;F xU KiwahtJ fk;gdpapd; nrhj;Jf;fs; kw;Wk; nghWg;Gf;fis Kfhikg;gLj;Jtjw;fhf $l;lg;gly; Ntz;Lk;. mj;Jld;> Kiwikg;gLj;jy; Njitg;ghLfis jpUg;jpg;gLj;Jk; Ntis fk;gdpapd; jputj;jd;ikapid MNuhf;fpakhd kl;lj;jpy; itj;jpUg;gjw;F xl;Lnkhj;j jputj;jd;ik epyikapid Kfhikg;gLj;Jfpd;wJ. nrhnghF ,d; jiyth; ahNuDk; xU epue;ju mq;fj;jthpd; Ntz;Ljypd; Nghpy; tof;fkhf ml;ltizaplg;gl;l mLj;j $l;lk; tiu fhj;jpUf;f ,ayhj Xh; tplak; vOk;NghJ FOtpd; Xh; tpNrl $l;lj;jpid $l;lyhk;.

xUq;fpizf;fg;gl;l ,lh;Neh;if Kfhikj;Jt nraw;ghl;L FO

xUq;fpizf;fg;gl;l ,lh;Neh;if Kfhikj;Jt nraw;ghl;L FOthdJ (x,KnrF my;yJ 'FO") Xh; Kfhikj;Jt kl;lj;jpyhd FOthf cUthf;fg;gl;Ls;sJ. ,J fk;gdpapd; ,lh;Neh;if MSif fl;likg;gpid NkYk; gyg;gLj;Jtjw;fhfTk;> rigf;Fk;> rigapd; cg FOf;fSf;Fk; kw;Wk; $l;lhz;ik Kfhikj;Jtj;jpw;Fk; fk;gdpapd; tzpfr; nraw;ghLfSld; ,ize;Js;s ,lh;Neh;iffis Xh; xUq;fpizf;fg;gl;l tpjj;jp;y; Kfhikg;gLj;Jtjw;FkhFk;.

FOtpd; Ma;nty;iyfs; njspthf mjd; mjpfhuk;> cs;sikg;G> $l;lj;jpd; epfo;ntz;> nghWg;Gf;$wy; kw;Wk; nghWg;Gf;fs;> Fiwntz; tuk;G> mwpf;ifaply; kw;Wk; FOtpd; Vida eilKiwfis Fwpg;gpLfpd;wJ. Ma;nty;iyahdJ khh;r; 2019 ,y; rigapdhy; mKy;gLj;jg;gl;lJ.

x,KnrF ,lh;Neh;if jiyikapdhy; jiyikj;Jtk; tfpf;fg;gLfpd;wJ. ,f;FOtpd; mq;fj;jth;fs; $l;lhz;ik Kfhikj;Jj;jpd; mq;fj;jth;fs;> gpujk Kfhikahsh;fs; - nraw;ghLfs; kw;Wk; rpNu~;l Kfhikahsh;fis cs;slf;Ffpd;wJ (fpisfSld; ,ize;Js;s rpNu~;l Kfhikahsh;fs; jtpu). fk;gdpapd; nraw;ghl;by; <LghL nfhz;l midj;J tzpf Kfhikahsh;fSk; ",lh;Neh;if chpikahsh;fshf" njhpe;nfhs;sg;gLfpd;whh;fs;. Vnddpy; rigapdhy; mq;fPfhpf;fg;gl;l ,lh;Neh;if Kfhikj;Jt nfhs;iffs; kw;Wk; ,lh;Neh;if rfpg;Gj;jd;ik tiuaiwfspDs; rhj;jpakhd thbf;ifahsh;fSld; Nguk; Ngrp ,lh;Neh;if ntspg;ghl;bid Vw;Wf;nfhs;fpd;whh;fs;. ,jw;fika> tzpf nraw;ghl;by; <LghLnfhz;l rpNu~;l Kfhikj;Jtj;jpd; mq;fj;jth;fs; rpNu~;l ,lh;Neh;if chpikahsh;fshf fUjg;glyhk;. vdNt> x,KnrF ,y; fk;gdpapd; rpNu~;l ,lh;Neh;if chpikahsh;fspd; <LghL cah;e;j kl;lj;jp;y; fhzg;gLtJ fl;lhakhFk;.

FOthdJ Kd;dzpapy; Vw;fg;gl;l ,lh;Neh;iffis kPsha;T nra;tjpy; Kd;dpWj;jk; nra;jy; Ntz;Lk;> Fwpg;ghf fld; ,lh;Neh;if> nraw;ghl;L ,lh;Neh;if kw;Wk; ,zf;fg;ghl;L ,lh;Neh;if vd;gtw;wpy; Kd;dpWj;jk; nra;jy; Ntz;Lk;.

x,KnrF Mff; Fiwe;jJ fhyhz;Lf;nfhUKiw my;yJ NjitahdNghJ mbf;fb $Ljy; Ntz;Lk;. kPsha;thz;by; FOthdJ fhyhz;L thhpahf ehd;F (04) jlitfs; $baJ. x,KnrF MdJ xUq;fpizf;fg;gl;l ,lh;Neh;if Kfhikj;Jtf; FOTf;F (x,KF) nghWg;Gf;$wy; Ntz;Lk;. FOthdJ x,KnrF $l;lq;fsJ epfo;r;rpf;Fwpg;GfsJ vLj;Jf;fhl;ly;fis x,KF tpw;F FOtpd; fUj;Jf;fs;> xUq;fpirTfs; kw;Wk; my;yJ Fwpg;gpl;l topfhl;bfis Ntz;b rkh;g;gpf;fg;gl;ld.

tzpfq;fs; / nraw;ghLfspy; Nfhtpl;-19 ,d; jhf;fk; kw;Wk; fk;gdpapd; ,lh;Neh;if Kfhikj;Jtk;.

Nfhtpl;-19 ,d; njhw;whdJ jdpegh;fs;> r%fq;fs; kw;Wk; epWtdq;fq;fspilNa tpiuthf mjpfhpf;fpd;wJ. Nfs;tp epuk;gy; ,af;ftpaypd; tpisTfSf;Fk; Nkyhf> Nfhtpl;-19 epjpapay; re;ijfspy; Vw;fdNt ,ilA+wpid tpistpj;jJ. njhw;wpd; gutypypUe;J Kwpfspd; tpisTfs;> vz;nza; kw;Wk; chpj;Jt tpiyfs; vd;gd cyfr; re;ijapy; rLjpahf tPo;r;rpaile;Js;sd. Nfhtpl;-19 ,d; ,ilA+Wfs; kw;Wk; jhf;fq;fs; vkJ nghUshjhuj;jpYk; mDgtpf;fg;gLfpd;wd. tpiuthf khw;wkilAk; r%f tof;fq;fs;> Nghf;Ftuj;jpyhd fl;Lg;ghLfs;> nghUshjhu eltbf;iffspd; ke;j epiyik> toq;fy; rq;fpypapyhd rhj;jpakhd ,ila+Wfs; kw;Wk; re;ijfspd; cah;e;j kl;lj;jpyhd jsk;gy;fs; vd;gdthFk;. ehl;bd rpy ghfq;fspd; Klf;fypid njhlh;e;J Nfs;tp kw;Wk; epuk;gYf;fhd jw;Nghija mjph;r;rpfSld; NkYk; re;ij ,ilA+Wf;fhd rhj;jpak; fhzg;gLfpd;wJ.

nraw;ghl;L ,lh;Neh;if

Nfhtpl;-19 ,d; gutyhdJ vd;Wkpy;yhjsTf;F njhopypy; ,ilA+fis tpistpj;Js;sJ. ,j;njhw;whdJ rpy fpisfs; jw;fhypfkhf %g;gLtjw;F toptFj;jJld; rpy gzpahl;fs; njhiytpypUe;J gzpahw;wNtz;ba Njit fhzg;gl;lJ. gzpahl;fs; njhiytpypUe;J gzpGhptjw;fhd Vw;ghLfis mth;fSf;F nraw;gLtjw;fhd Vw;ghl;baiy ngw;Wf;nfhs;tjw;fhd Nkyjpf nraw;ghl;L fpuakhdJ tUthapy; jhf;fj;jpid Vw;gLj;jk; vd vjph;ghh;f;fg;gLfpd;wJ. fk;gdpahdJ kbf;fzpdpfs;> Nrh;th;fs; kw;Wk tiyapizg;G cgfuzq;fSf;fhd fl;lisapy; jhkjq;fisAk; mDgtpf;fyhk; vd;gJld; ,J Mf;fj;jpwid NkYk; ghjpf;fyhk;. Nfhtpl;-19 mr;rj;jpypUe;J cyfshtpa hPjpapy; jPk;nghUs; kw;Wk; Nkhrb epfo;Tfspy; mjpfhpg;gG fhzg;gl;lJ. ,izag; ghJfhg;G epyj;Njhw;wj;jpid gyg;gLj;Jtjw;F kw;Wk; czh;jpwdhd juTfis ghJfhg;gjw;F fk;gdpapdhy; Neufhyj;Jldhd jiyaPLfs; Njitg;gLfpd;wd.

**59.2** fld; ,lh;Neh;if

fld; ,lh;Neh;if vd;gJ fk;gdp mjd; thbf;ifahsh;fs; my;yJ vjph;juj;jth; mth;fsJ xg;ge;j flg;ghLfis epiwTNtw;Wtjw;F jtWtjdhy; fk;gdp Xh; el;lj;jpw;F Ml;gLk; vd;w ,lh;Neh;ifahFk;. fk;gdpahdJ jdpg;gl;l vjph;juj;jth; kw;Wk; FOkkhf mJ Vw;Wf;nfhs;tjw;F tpUg;gKs;s ,lh;Neh;ifapd; njhifapy; tiuaiwfis epWTtjd; %yk; mj;jifa tiuaiwfs; njhlh;ghf ntspg;ghl;bid fz;fhzpg;gjDhlhf fld; ,lh;Neh;ifapid Kfhikg;gLj;jp fl;Lg;gLj;Jfpd;wJ.

fld; ,lh;Neh;if - epjpr; nrhj;Jf;fSf;F vfe ,d; gpufhukhf tYf;Fd;wy; Vw;ghL

vkJ ehl;by; Nfhtpl;-19 ,d gutyhdJ gy epWtdq;fspy; vjph;kiwahd jhf;fj;jpid Nkw;nfhz;Ls;sJ. ,J gpujhdkhf cw;gj;jpf;fhd tpepNahf rq;fpypfs;> cs;@h; Efh;T> Rw;Wyhj;Jiw kw;Wk; Vw;Wkjpfs; vd;gtw;wpy; rhj;jpakhd ,ilA+Wfis tpistpj;Js;sJld; mtw;wpd; ciof;Fk; tha;g;Gf;fspy; tPo;r;rpailAk; ,lh;Neh;ifapidf; nfhz;Ls;sJ. ,J mj;jifa epWtdq;fs; jq;fsJ xg;ge;j flg;ghLfis re;jpg;gjpyhd nfhs;sstpy; jhf;fj;ij Vw;gLj;JtJld; ,jd; %yk; nraw;jpwdw;w fld;fs; mjpfhpf;fyhk;.

31 khh;r; 2021 ,y; cs;sthwhd vjph;ghh;j;j fld; el;lq;fs; mj;jpfjpapy; elg;gpypUe;j Xh; tPr;rhd vjph;T$wg;gl;l nghUshjhu epiyikfspd; mbg;gilapy; kjpg;gPL nra;ag;gl;lJ. #o;epiyahdJ njhlh;e;Jk; ntspg;gLtJld; nghUshjhu eltbf;iffs; toikf;F jpUk;Gtjw;fhd fhyf;nfLthdJ ,d;dKk; njhpahjpUg;gjdhy;; Kf;fpa re;ijfs; kw;Wk; fk;gdpapd; epjpapay; tpisTfSf;fhd jhf;fkhdJ epahakhf kjpg;gpl ,ayhJs;sJ my;yJ jw;Nghija fl;lj;jpy; fpilf;fg;ngWk; epahakhd kw;Wk; JizGhpaf;$ba jfty;fspd; mbg;gilapy; ek;gfkhf mstpl ,ayhJs;sJ.

Nfhtpl;-19 itu]pd; gutypd; fhuzkhf ehl;bd; jw;Nghija nghUshjhu epiyikapid fUj;jpw;nfhz;L 31 khh;r; 2021 ,y; epiwtile;j tUlj;jpy; TYf;Fd;wy; Vw;ghL njhlh;ghf gpd;tUk; jpUj;jq;fs; Nkw;nfhs;sg;gl;ld.

* nghfhnr fhl;rpepiyfs; vd;gd rpwe;j epiyikapidf; Fiwj;Jk; Nkhrkhd epiyikapid mjpfhpj;Jk; jpUj;jpaikf;fg;gl;ld.
* ,uz;lhtJ fld; fhyk; jho;j;jp jPh;g;gjw;fhd trjpapd; toq;fYld; fld;trjpfs; njhlh;ghf Xh; Nkyjpf tYf;Fd;wy; Nkw;nfhs;sg;gl;lJ. ,J KjyhtJ fld; fhyk; jho;j;jp jPh;g;gjw;fhd trjpapy; tpistpj;j rhj;jpakhd jtWjypd; mbg;gilapy; Nkw;nfhs;sg;gl;lJ.
* NkYk;> Rw;Wyhj;Jiw kw;Wk; gazpfs; Nghf;Ftuj;J Nghd;w rpy ghjpf;fg;gl;l Jiwfs; njhlh;ghf Fwpg;gpl;l nrk;ikahf;fy;fs; Nkw;nfhs;sg;gl;ld. ,J eilKiwapYs;s fhyf; fydpypUe;J ,d;DNkhh; fhyf; fydpw;F cah;j;jg;gl;lJ.

tYf;Fd;wy; kjpg;gPL

fzf;fPl;L Nehf;fj;jpw;fhf fk;gdpahdJ tYf;Fd;wpa epjpr; nrhj;Jf;fis mq;fPfhpg;gjw;F Xh; $l;lhd kw;Wj; jdpj;jdpahd khjphpfis gad;gLj;Jfpd;wJ.

jdpj;jdpahf kjpg;gplg;gl;l js;Sgbfs;

fk;gdpahdJ xt;nthU jdpj;jdpahf Fwpg;gplj;jf;f Fj;jiffs;> thliff; nfhs;tdTfs; kw;Wk; fld;fSf;F Xh; jdpj;jdpahd mbg;gilapy; nghUj;jkhd js;Sgbapid jPh;khdpf;fpd;wJ. VNjDk; fhyk; fle;j tl;bf; nfhLg;gdTfs; my;yJ fld; jug;gLj;jy; fPopwf;fq;fSk; cs;slf;fg;gLfpd;wd. js;Sgb njhiffis jPh;khdpg;gjpy; ftdj;jpnyLf;fg;gLk; cUg;gbfs; gpd;tUtdtw;iw cs;slf;Ffpd;wd. vjp;h;juj;jtuJ tzpfj;jpl;lj;jpd; ePbg;Gj;jpwd;> nraw;jpwid Nkk;gLj;JTjw;fhd mjd; Mw;wy;> mJ epjpapay; rpukj;jpid vjph;nfhz;lhy; vjph;T$wf;$ba ngWiffs; kw;Wk; fpilf;ff;$ba Vida epjpapay; cWJiz> gpizr;nrhj;Jf;fspd; jPh;thff;$ba ngWkjp kw;Wk; vjphghh;f;Fk; fhRg;gha;r;ry;fspd; fhyk; vd;gdthFk;. tYf;Fd;wy; js;Sgbfs; xt;nthU mwpf;ifaplg;gLk; jpfjpapYk; kjpg;gplg;gLfpd;wd.

fhyk; fle;jJ vd;gjd; nghUs;tpsf;fk;

fk;gdpahdJ VNjDk; njhiffs; mtw;wpd; xg;ge;j nrYj;jNtz;ba jpfjpf;F mg;ghy; xU ehs; my;yJ mjw;F Nkyhf jpul;lg;glhjtw;iw fhyk; fle;jjhf fUJfpd;wJ.

| 31 khh;r; 2021 ,y; cs;sthwhdJ | fhyk;  flf;ftpy;iy  my;yJ  tYf;Fd;wy;  milatpy;iy | fhyk; fle;Js;sJ Mdhy; tYf;Fd;wyhftpy;iy | | | | jdpj;jdpahf tYf;Fd;wpAs;sit | nkhj;jk; |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **1-30** ehl;fs; | **31-60** ehl;fs; | **61-90** ehl;fs; | 90 ehl;fSf;F  Nky; |
| fk;gdp | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |
| fhR kw;Wk; fhRf;Fr; rkdhditfs; (ifapYs;s fhR jtph;j;J) | **1,780,463** | **-** | **-** | **-** | **-** | **-** | **1,780,463** |
| tq;fpfs; kw;Wk; epjp epWtdq;fSldhd kPjpfs; | **5,399,071** | **-** | **-** | **-** | **-** | **-** | **5,399,071** |
| epjpr; nrhj;Jf;fs; - ,yhgk; my;yJ el;lf; fzf;fpDhlhf epahag; ngWkjpapy; | **109,787** | **-** | **-** | **-** | **-** | **-** | **109,787** |
| fld;fs; kw;Wk; tUkjpfs; - ngWkjp Fiwg;Gf; fpuaj;jpy; | **76,540,202** | **15,174,455** | **20,580,873** | **9,682,055** | **26,709,922** | **1,968,338** | **150,655,845** |
| epjpr; nrhj;Jf;fs; - Vida tphpthd tUkhdj;jpDhlhf epahag; ngWkjpapy; | **309,118** | **-** | **-** | **-** | **-** | **-** | **309,118** |
| fld; fUtp - ngWkjp Fiwg;Gf; fpuaj;jpy; | **6,994,206** | **-** | **-** | **-** | **-** | **-** | **6,994,206** |
| Vida epjpr; nrhj;Jf;fs; | **126,949** | **-** | **-** | **-** | **-** | **-** | **126,949** |
| nkhj;jk; | **91,259,796** | **15,174,455** | **20,580,873** | **9,682,055** | **26,709,922** | **1,968,338** | **165,375,439** |

| 31 khh;r; 2020 ,y; cs;sthwhdJ | fhyk;  flf;ftpy;iy  my;yJ  tYf;Fd;wy;  milatpy;iy | fhyk; fle;Js;sJ Mdhy; tYf;Fd;wyhftpy;iy | | | | jdpj;jdpahf tYf;Fd;wpAs;sit | nkhj;jk; |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **1-30** ehl;fs; | **31-60** ehl;fs; | **61-90** ehl;fs; | 90 ehl;fSf;F  Nky; |
| fk;gdp | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |
| fhR kw;Wk; fhRf;Fr; rkdhditfs; (ifapYs;s fhR jtph;j;J) | 6,508,137 | - | - | - | - | - | 6,508,137 |
| tq;fpfs; kw;Wk; epjp epWtdq;fSldhd kPjpfs; | 3,207,440 | - | - | - | - | - | 3,207,440 |
| epjpr; nrhj;Jf;fs; - ,yhgk; my;yJ el;lf; fzf;fpDhlhf epahag; ngWkjpapy; | 1,031,719 | - | - | - | - | - | 1,031,719 |
| fld;fs; kw;Wk; tUkjpfs; - ngWkjp Fiwg;Gf; fpuaj;jpy; | 13,989,178 | 72,124,229 | 26,852,168 | 11,575,597 | 30,259,094 | 1,697,480 | 156,497,746 |
| epjpr; nrhj;Jf;fs; - Vida tphpthd tUkhdj;jpDhlhf epahag; ngWkjpapy; | 324,381 | - | - | - | - | - | 324,381 |
| fld; fUtp - ngWkjp Fiwg;Gf; fpuaj;jpy; | 4,106,963 | - | - | - | - | - | 4,106,963 |
| Vida epjpr; nrhj;Jf;fs; | 232,692 | - | - | - | - | - | 232,692 |
| nkhj;jk; | 29,400,510 | 72,124,229 | 26,852,168 | 11,575,597 | 30,259,094 | 1,697,480 | 171,909,078 |

| 31 khh;r; 2021 ,y; cs;sthwhdJ | fhyk;  flf;ftpy;iy  my;yJ  tYf;Fd;wy;  milatpy;iy | fhyk; fle;Js;sJ Mdhy; tYf;Fd;wyhftpy;iy | | | | jdpj;jdpahf tYf;Fd;wpAs;sit | nkhj;jk; |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **1-30** ehl;fs; | **31-60** ehl;fs; | **61-90** ehl;fs; | 90 ehl;fSf;F  Nky; |
| FOkk; | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |
| fhR kw;Wk; fhRf;Fr; rkdhditfs; (ifapYs;s fhR jtph;j;J) | **2,904,928** | **-** | **-** | **-** | **-** | **-** | **2,904,928** |
| tq;fpfs; kw;Wk; epjp epWtdq;fSldhd kPjpfs; | **8,231,101** | **-** | **-** | **-** | **-** | **-** | **8,231,101** |
| epjpr; nrhj;Jf;fs; - ,yhgk; my;yJ el;lf; fzf;fpDhlhf epahag; ngWkjpapy; | **1,281,753** | **-** | **-** | **-** | **-** | **-** | **1,281,753** |
| fld;fs; kw;Wk; tUkjpfs; - ngWkjp Fiwg;Gf; fpuaj;jpy; | **75,265,407** | **17,251,686** | **24,716,058** | **10,368,457** | **29,925,440** | **1,697,480** | **159,224,528** |
| fhg;GWjp kw;Wk; kPs;fhg;GWjp tUkjpfs; | **1,024,461** | **-** | **-** | **-** | **-** | **-** | **1,024,461** |
| epjpr; nrhj;Jf;fs; - Vida tphpthd tUkhdj;jpDhlhf epahag; ngWkjpapy; | **735,494** | **-** | **-** | **-** | **-** | **-** | **735,494** |
| fld; fUtp - ngWkjp Fiwg;Gf; fpuaj;jpy; | **8,593,386** | **-** | **-** | **-** | **-** | **-** | **8,593,386** |
| nkhj;jk; | **98,036,530** | **17,251,686** | **24,716,058** | **10,368,457** | **29,925,440** | **1,697,480** | **181,995,651** |

| 31 khh;r; 2020 ,y; cs;sthwhdJ | fhyk; flf;ftpy;iy my;yJ tYf;Fd;wy; milatpy;iy | fhyk; fle;Js;sJ Mdhy; tYf;Fd;wyhftpy;iy | | | | jdpj;jdpahf tYf;Fd;wpAs;sit | nkhj;jk; |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **< 3** | **3.1 to 6.0** | **6.1 to 12.0** | **> 12** |
| FOkk; | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |
| fhR kw;Wk; fhRf;Fr; rkdhditfs; (ifapYs;s fhR jtph;j;J) | 7,023,760 | - | - | - | - | - | 7,023,760 |
| tq;fpfs; kw;Wk; epjp epWtdq;fSldhd kPjpfs; | 6,661,407 | - | - | - | - | - | 6,661,407 |
| epjpr; nrhj;Jf;fs; - th;j;jfj;jpw;fhf itj;jpUf;fg;gLgit | 1,198,592 | - | - | - | - | - | 1,198,592 |
| fld;fs; kw;Wk; tUkjpfs; - ngWkjp Fiwg;Gf; fpuaj;jpy; | 59,572,933 | 28,634,629 | 29,228,859 | 12,584,597 | 31,473,652 | 1,810,210 | 163,304,880 |
| fhg;GWjp kw;Wk; kPs;fhg;GWjp tUkjpfs; | 1,194,933 | - | - | - | - | - | 1,194,933 |
| epjpr; nrhj;Jf;fs; - Vida tphpthd tUkhdj;jpDhlhf epahag; ngWkjpapy; | 1,455,702 | - | - | - | - | - | 1,455,702 |
| fld; fUtp - ngWkjp Fiwg;Gf; fpuaj;jpy; | 4,813,439 | - | - | - | - | - | 4,813,439 |
| nkhj;jk; | 81,920,766 | 28,634,629 | 29,228,859 | 12,584,597 | 31,473,652 | 1,810,210 | 185,652,713 |

**59.2.2** ,lh;Neh;if nrwptpd; gFg;gha;T

gpd;tUk; ml;ltizahdJ epjp epiyikf; $w;wpYs;s $WfSf;fhd Jiwthhpahd ,lh;Neh;if nrwptpid fhz;gpf;fpd;wJ.

Jiwthhpahd gFg;gha;T

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **31** khh;r; **2021**  fk;gdp | epjpr;  Nritfs;&**'000** | tptrhak;  &**. '000** | cw;gj;jp  &**. '000** | Rw;Wyh  &**. '000** | Nghf;Ftuj;J  &**. '000** | fl;Lkhdk;  &**. '000** | th;jjfh;fs;  &**. '000** | Nritfs;  &**. '000** | ifj;njhopy;  &**. '000** | Vidait  &**. '000** | nkhj;jk;  &**. '000** |
|  |  |  |  |  |  |  |  |  |  |  |  |
| fhR kw;Wk; fhRf;Fr; rkdhditfs; | **2,703,031** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **2,703,031** |
| tq;fpfs; kw;Wk; epjp epWtdq;fSldhd kPjpfs; | **5,399,071** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **5,399,071** |
| epjpr; nrhj;Jf;fs; - ,yhgk; my;yJ el;lf; fzf;fpDhlhf epahag; ngWkjpapy; | **100,019** | **-** | **-** | **-** | **-** | **-** | **-** | **9,768** | **-** | **-** | **109,787** |
| fld;fs; kw;Wk; tUkjpfs; - ngWjp Fiwg;Gf; fpuaj;jpy; | **7,268,787** | **30,661,009** | **9,094,435** | **3,666,967** | **33,506,084** | **10,972,649** | **18,498,319** | **24,837,601** | **2,942,247** | **9,207,747** | **150,655,845** |
| fop- tYf;Fd;wy; fl;lzq;fs; | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **9,267,938** |
| njwpa fld;fs; kw;Wk; tUkjpfs; | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **141,387,907** |
| epjpr; nrhj;Jf;fs; - Vida tphpthd tUkhdj;jpDhlhf epahag; ngWkjpapy; | **309,108** | **-** | **-** | **-** | **-** | **-** | **-** | **10** | **-** | **-** | **309,118** |
| fld; fUtpfs; - ngWkjp Fiwg;Gf; fpuaj;jpy; | **6,994,206** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **6,994,206** |
| Vida epjpr; nrhj;Jf;fs; | **126,949** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **126,949** |

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| **31** khh;r; **2020**  fk;gdp | epjpr;  Nritfs;**\***  **Rs. '000** | tptrhak;  **Rs. '000** | cw;gj;jp  **Rs. '000** | Rw;Wyh  **Rs. '000** | Nghf;Ftuj;J  **Rs. '000** | fl;Lkhdk;  **s. '000** | th;j;jfh;fs;  **Rs. '000** | Nritfs;  **Rs. '000** | ifj;njhopy;  **Rs. '000** | Vidait  **Rs. '000** | nkhj;jk;  **Rs. '000** |
|  |  |  |  |  |  |  |  |  |  |  |  |
| fhR kw;Wk; fhRf;Fr; rkdhditfs; | 7,164,139 | - | - | - | - | - | - | - | - | - | 7,164,139 |
| tq;fpfs; kw;Wk; epjp epWtdq;fSldhd kPjpfs; | 3,207,440 | - | - | - | - | - | - | - | - | - | 3,207,440 |
| epjpr; nrhj;Jf;fs; - ,yhgk; my;yJ el;lf; fzf;fpDhlhf epahag; ngWkjpapy; | 1,031,719 | - | - | - | - | - | - | - | - | - | 1,031,719 |
| fld;fs; kw;Wk; tUkjpfs; - ngWjp Fiwg;Gf; fpuaj;jpy; | 4,881,761 | 30,535,229 | 9,267,973 | 4,337,271 | 35,230,788 | 11,861,226 | 18,168,984 | 28,421,616 | 2,618,256 | 11,174,642 | 156,497,746 |
| fop - tYf;Fd;wy; fl;lzq;fs; | - | - | - | - | - | - | - | - | - | - | 8,750,235 |
| Njwpa fld;fs; kw;Wk; tUkjpfs; | - | - | - | - | - | - | - | - | - | - | 147,747,511 |
| epjpr; nrhj;Jf;fs; - Vida tphpthd tUkhdj;jpDhlhf epahag; ngWkjpapy; | 324,371 | - | - | - | - | - | - | 10 | - | - | 324,381 |
| fld; fUtp -ngWkjp Fiwg;Gf; fpuaj;jpy; | 4,106,963 | - | - | - | - | - | - | - | - | - | 4,106,963 |
| Vida epjpr; nrhj;Jf;fs; | 232,692 | - | - | - | - | - | - | - | - | - | 232,692 |

\*epjpr; Nritfs; tq;fpfs;> epjp epWtdq;fs;. fhg;GWjp fk;gdpfs;> gq;Fj;juF fk;gdpfs; kw;Wk; epjp Kfhikj;Jtf; fk;gdpfs;> Jzpfu %yjdf; fk;gdpfs; kw;Wk; KjyPl;L MNyhrid Nritfs; fk;gdpfs; Mfpatw;iw cs;slf;Ffpd;wd.

Jiwrhh; gFg;gha;T

|  |  |  |  |  |  |  |  |  |  |  |  |
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| **31** khh;r; **2021**  FOkk; | epjpr;  Nritfs;**\***  &**. '000** | tptrhak;  &**. '000** | cw;gj;jp  &**. '000** | Rw;Wyh  &**. '000** | Nghf;Ftuj;J  &**. '000** | fl;Lkhdk;  &**. '000** | th;j;jfh;fs;  &**. '000** | Nritfs;  &**. '000** | ifj;njhopy;  &**. '000** | Vidait  &**. '000** | nkhj;jk;  &**. '000** |
|  |  |  |  |  |  |  |  |  |  |  |  |
| fhR kw;Wk; fhRf;Fr; rkdhditfs; | **3,844,694** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **3,844,694** |
| tq;fpfs; kw;Wk; epjp epWtdq;fSldhd kPjpfs; | **8,231,101** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **8,231,101** |
| epjpr; nrhj;Jf;fs; - ,yhgk; my;yJ el;lf; fzf;fpDhlhf epahag; ngWkjpapy; | **1,257,000** | **-** | **14,985** | **-** | **-** | **-** | **-** | **9,768** | **-** | **-** | **1,281,753** |
| fld;fs; kw;Wk; tUkjpfs; - ngWjp Fiwg;Gf; fpuaj;jpy; | **12,186,908** | **31,237,276** | **10,625,482** | **3,679,932** | **33,611,307** | **9,780,857** | **19,034,510** | **26,233,747** | **2,942,247** | **9,892,262** | **159,224,528** |
| fop- tYf;Fd;wy;; fl;lzq;fs; |  |  |  |  |  |  |  |  |  |  | **9,882,196** |
| Njwpa fld;fs; kw;Wk; tUkjpfs; |  |  |  |  |  |  |  |  |  |  | **149,342,332** |
| kPs;fhg;GWjp kw;Wk; fhg;GWjp tUkjpfs; | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **1,024,461** | **1,024,461** |
| epjpr; nrhj;Jf;fs; - Vida tphpthd tUkhdj;jpDhlhf epahag; ngWkjpapy; | **735,484** | **-** | **-** | **-** | **-** | **-** | **-** | **10** | **-** | **-** | **735,494** |
| fld; fUtp -ngWkjp Fiwg;Gf; fpuaj;jpy; | **8,593,386** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **8,593,386** |

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| **31** khh;r; **2020**  FOkk; | epjpr;  Nritfs;**\***  &**. '000** | tptrhak;  &**. '000** | cw;gj;jp  &**. '000** | Rw;Wyh  &**. '000** | Nghf;Ftuj;J  &**. '000** | fl;Lkhdk;  &**. '000** | th;j;fh;fs;  &**. '000** | Nritfs;  &**. '000** | ifj;njhopy;  &**. '000** | Vidait  &**. '000** | nkhj;jk;**l**  &**. '000** |
|  |  |  |  |  |  |  |  |  |  |  |  |
| fhR kw;Wk; fhRf;Fr; rkdhditfs; | 7,693,032 | - | - | - | - | - | - | - | - | - | 7,693,032 |
| tq;fpfs; kw;Wk; epjp epWtdq;fSldhd kPjpfs; | 6,661,407 | - | - | - | - | - | - | - | - | - | 6,661,407 |
| epjpr; nrhj;Jf;fs; - ,yhgk; my;yJ el;lf; fzf;fpDhlhf epahag; ngWkjpapy; | 1,192,217 | - | 5,000 | - | - | - | - | 1,375 | - | - | 1,198,592 |
| fld;fs; kw;Wk; tUkjpfs; - ngWjp Fiwg;Gf; fpuaj;jpy; | 7,836,750 | 31,148,829 | 11,378,906 | 4,352,849 | 35,265,304 | 10,905,103 | 18,606,628 | 29,850,095 | 2,618,256 | 11,342,160 | 163,304,880 |
| fop- tYf;Fd;wy; fl;lzq;fs; |  |  |  |  |  |  |  |  |  |  | 9,169,946 |
| Njwpa fld;fs; kw;Wk; tUkjpfs; |  |  |  |  |  |  |  |  |  |  | 154,134,934 |
| kPs;fhg;GWjp kw;Wk; fhg;GWjp tUkjpfs; | - | - | - | - | - | - | - | - | - | 885,395 | 885,395 |
| epjpr; nrhj;Jf;fs; - Vida tphpthd tUkhdj;jpDhlhf epahag; ngWkjpapy; | 1,455,692 | - | - | - | - | - | - | 10 | - | - | 1,455,702 |
| fld; fUtp - ngWkjp Fiwg;Gf; fpuaj;jpy; | 4,813,439 | - | - | - | - | - | - | - | - | - | 4,813,439 |

\* epjpr; Nritfs; tq;fpfs;> epjp epWtdq;fs;. fhg;GWjp fk;gdpfs;> gq;Fj;juF fk;gdpfs; kw;Wk; epjp Kfhikj;Jtf; fk;gdpfs;> Jzpfu %yjdf; fk;gdpfs; kw;Wk; KjyPl;L MNyhrid Nritfs; fk;gdpfs; Mfpatw;iw cs;slf;Ffpd;wd.

fld;fs; kw;Wk; tUkjpfspd; G+Nfhsthhpahd tpepNahfk;

fld;fs; kw;Wk; tUkjpfSf;fhd ,yq;ifapYs;s khfhz thhpahd gphpg;G gpd;tUkhW;

| fk;gdp | Fj;jif/,[huh  tUkjpfs; | thliff; **-**  nfhs;tdT  Kug`h  tUkjpfs; | jtizf; fld; kw;Wk; tUkjpfs; | njhlh;Gila  jug;gpdh;  tUkjpfs; | nkhj;jk; |
| --- | --- | --- | --- | --- | --- |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |
| 31 khh;r; 2021 ,y; cs;sthwhdJ |  |  |  |  |  |
| kj;jpa | **9,702,115** | **20,365** | **4,943,754** | **-** | **14,666,234** |
| fpof;F | **3,989,744** | **10,077** | **1,838,905** | **-** | **5,838,726** |
| tl kj;jpa | **4,574,021** | **11,640** | **2,401,930** | **-** | **6,987,591** |
| tlf;F | **2,637,478** | **3,766** | **1,724,093** | **-** | **4,365,337** |
| tl Nkw;F | **7,707,196** | **17,838** | **4,133,335** | **-** | **11,858,369** |
| rgufKt | **5,776,852** | **10,063** | **2,248,670** | **-** | **8,035,585** |
| njw;F | **11,046,940** | **21,944** | **8,134,466** | **-** | **19,203,350** |
| Cth | **5,272,230** | **12,448** | **2,392,564** | **-** | **7,677,242** |
| Nkw;F | **27,435,149** | **116,652** | **42,962,450** | **1,509,160** | **72,023,411** |
| nkhj;jk; | **78,141,725** | **224,793** | **70,780,167** | **1,509,160** | **150,655,845** |
|  |  |  |  |  |  |
| 31 khh;r; 2020 ,y; cs;sthwhdJ |  |  |  |  |  |
| kj;jpa | 10,488,737 | 32,233 | 4,664,620 | - | 15,185,590 |
| fpof;F | 4,660,950 | 26,090 | 1,787,178 | - | 6,474,218 |
| tl kj;jpa | 5,183,078 | 19,171 | 2,001,699 | - | 7,203,948 |
| tlf;F | 2,893,775 | 7,168 | 1,358,179 | - | 4,259,122 |
| tl Nkw;F | 8,283,316 | 27,345 | 3,915,850 | - | 12,226,511 |
| rgufKt | 5,873,327 | 11,819 | 2,436,144 | - | 8,321,290 |
| njw;F | 12,306,699 | 23,835 | 10,064,149 | - | 22,394,683 |
| Cth | 5,717,660 | 13,738 | 2,781,660 | - | 8,513,058 |
| Nkw;F | 30,407,824 | 174,976 | 39,718,842 | 1,617,684 | 71,919,326 |
| nkhj;jk; | 85,815,366 | 336,375 | 68,728,321 | 1,617,684 | 156,497,746 |

| FOkk; | Fj;jif/,[huh  tUkjpfs; | thliff; **-**  nfhs;tdT  Kug`h  tUkjpfs; | jtizf; fld;  kw;Wk;  tUkjpfs; | njhFjpf;fld;fs;  kw;Wk;  tzpfj;jhs;fd; | nkhj;jk; |
| --- | --- | --- | --- | --- | --- |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |
| 31 khh;r; 2021 ,y; cs;sthwhdJ |  |  |  |  |  |
| kj;jpa | **9,702,115** | **463,874** | **4,950,118** | **-** | **15,116,107** |
| fpof;F | **3,989,744** | **377,074** | **1,849,011** | **-** | **6,215,829** |
| tl kj;jpa | **4,574,021** | **332,374** | **2,408,489** | **-** | **7,314,884** |
| tlf;F | **2,637,478** | **3,766** | **1,728,774** | **-** | **4,370,018** |
| tl Nkw;F | **7,707,196** | **310,247** | **4,143,126** | **-** | **12,160,569** |
| rgufKt | **5,776,852** | **269,912** | **2,253,827** | **-** | **8,300,591** |
| njw;F | **11,046,940** | **320,759** | **8,154,142** | **-** | **19,521,841** |
| Cth | **5,272,230** | **570,913** | **2,424,802** | **-** | **8,267,945** |
| Nkw;F | **27,424,854** | **494,437** | **42,926,841** | **2,338,328** | **73,184,460** |
| gq;fshNj~; | **-** | **-** | **4,772,284** | **-** | **4,772,284** |
| nkhj;jk; | **78,131,430** | **3,143,356** | **75,611,414** | **2,338,328** | **159,224,528** |
|  |  |  |  |  |  |
| 31 khhr; 2020 ,y; cs;sthwhdJ |  |  |  |  |  |
| kj;jpa | 10,488,737 | 537,826 | 4,670,984 | - | 15,697,547 |
| fpof;F | 4,660,950 | 385,414 | 1,797,284 | - | 6,843,648 |
| tl kj;jpa | 5,183,078 | 409,598 | 2,008,258 | - | 7,600,934 |
| tlf;F | 2,893,775 | 136,711 | 1,362,860 | - | 4,393,346 |
| tl Nkw;F | 8,283,316 | 317,036 | 3,925,641 | - | 12,525,993 |
| rgufKt | 5,873,327 | 333,076 | 2,441,301 | - | 8,647,704 |
| njw;F | 12,306,699 | 671,809 | 10,083,825 | - | 23,062,333 |
| Cth | 5,717,660 | 389,332 | 2,813,898 | - | 8,920,890 |
| Nkw;F | 30,407,824 | 174,976 | 39,818,276 | 2,518,039 | 72,919,115 |
| gq;fshNj~; | - | - | 2,693,370 | - | 2,693,370 |
| nkhj;jk; | 85,815,366 | 3,355,778 | 71,615,697 | 2,518,039 | 163,304,880 |

**59.2.3** itj;jpUf;Fk; gpizr;nrhj;J kw;Wk; fld; Nkk;gLj;jy;fs; epahag; ngWkjp

Xh; nghJthd nfhs;ifahf fk;gdp mjd; fld; Njf;fj;jpid gHJfhg;gjw;fhf NghJkhdsT gpizr;nrhj;Jf;fis ngw;Wf;nfhs;tjw;F Kaw;rpf;fpd;wJ. fk;gdpahdJ rhj;jpakhd fld; el;lq;fis Fiwg;gjw;fhf mj;jifa gpizr;nrhj;Jf;fspd; juk; kw;Wk; nghWg;gpy; Kd;dpWj;jk; nra;fpd;wJ. Kfhikj;JtkhdJ gpizr;nrhj;Jf;fspd; re;ijg; ngWkjpapid fz;fhzpg;gJld; cs;shh;e;j cld;gbf;ifapd; gpufhuk; Nkyjpf gpizr;nrhj;Jf;fis Ntz;Lfpd;wJ. gpizr;nrhj;Jf;fspd; ngWkjpapy; Xh; epahakhd ghJfhg;G vy;iy guhkhpf;fg;gLfpd;wJ.

ngwg;gl;l gpizr;nrhj;Jf;fspd; gpujhd tiffs; gpd;tUkhW::

* th;j;jf fld; toq;fy;fSf;F> Mjdq;fs;> ifapUg;G kw;Wk; th;j;jf tUkjpfs; kw;Wk; thfdq;fs; kPjhd chpj;Jtj;jpd; khw;wy; vd;gtw;wpd; kPjhd iftrk;.
* rpw;wsT fld; toq;fy;fSf;F> tjptpl Mjdq;fs; kPjhd mlkhdk; kw;Wk; thfdq;fs; kPjhd chpj;Jtj;jpd; khw;wy;.

Kf;fpakhd thbf;ifahsh;fsJ nghJthd fld; jFjpahdJ me;j jug;gpdh;fSf;F toq;fg;gl;l fld; trjpapd; fld; juj;jpw;fhd kpfTk; nghUj;jkhd Fwpfhl;bahf cfe;jjhapUf;fpd;wJ. vt;thwhapDk;> gpizr;nrhj;jhdJ Nkyjpf ghJfhg;gpid toq;FtJld; fk;gdp ghhpa fld;ngWeh;fis mtw;iw toq;FkhW Ntz;Lfpd;wJ. fk;gdp gpizr;nrhj;jpid Mjdk; kPjhd Kjyhk; nghWg;G tbtpy; vLg;gJld; midj;J $l;lhz;ik nrhj;Jf;fs; kw;Wk; Vida gpizAhpik kw;Wk; cj;juthjq;fspy; kPJ kpjf;Fk; nghWg;gpid vLf;fpd;wJ. $l;lhz;ik thbf;ifapshh;fspy; fk;gdpapd; Kd;dpWj;jkhdJ gpujhdkhf fld; jFjp> tzpf me;j];J ew;ngah; vd;gtw;wpy; fhzg;gLtJld;> fk;gdpahdJ $l;lhz;ik thbf;ifahsh;fsplkpUe;J gpizr;nrhj;jpd; ,w;iwg;gLj;jg;gl;l ngWkjpaplYf;F tw;GWj;Jtjpy;iy. fld; epyikapy; vjph;T$wf;$ba jukpog;G my;yJ rhj;jpakhd fld; ,lh;Neh;iff;fhd rhd;W fhzg;gl;llhy; khj;jpuNk $l;lhz;ik thbf;ifahsh;fsplkpUe;J mj;jifa ngWkjpaply;fs; miof;fg;gLk;.. ,jw;fika fk;gdpahdJ thbf;ifahf Kf;fpakhd thbf;ifahsh;fSf;F toq;fpa midj;J fld; trjpfSf;Fk; vjpuhf itj;jpUf;Fk; gpizr;nrhj;Jf;fspd; ngWkjpapliy ,w;iwg;gLj;jtjpy;iy. tYf;Fd;wpa fld; trjpfSf;F> fk;gdp tof;fkhf gpizr;nrhj;jpd; eilKiw re;ij ngWkjpapid ngw;Wf;nfhs;fpd;wJ Vnddpy; mJ tYf;Fd;wy; mstPl;bw;F Xh; cs;sPlhff; fhzg;glyhk;.

gpd;tUk; ml;ltizahdJ fk;gdpapdhy; itj;jpUf;fg;gLk; gpizr;nrhj;Jf;fs; kw;Wk fld; Nkk;gLj;jy;fspd; epahag; ngWkjpapid fhz;gpf;fpd;wJ.

|  | **31** khh;r; **2021** | | **31** khh;r; **2020** | |
| --- | --- | --- | --- | --- |
| fk;gdp | fld;  ,lh;Neh;iff;fhd  Mff; $ba  ntspg;ghL | Njwpa  ntspg;ghL | fld;  ,lh;Neh;iff;fhd  Mff; $ba  ntspg;ghL | Njwpa  ntspg;ghL |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| fhR kw;Wk; fhRf;Fr; rkdhditfs; (ifapYs;s fhR jtpu;j;J) | **1,780,463** | **1,780,463** | 6,508,137 | 6,508,137 |
| tq;fpfs; kw;Wk; epjp epWtdq;fSldhd kPjpfs; | **5,399,071** | **5,399,071** | 3,207,440 | 3,207,440 |
| epjpr; nrhj;Jf;fs; - ,yhgk; kw;Wk; el;lj;jpDhlhf epahag; ngWkjpapy; | **109,787** | **109,787** | 1,031,719 | 1,031,719 |
| fld;fs; kw;Wk; tUkjpfs; - ngWkjpFiwg;Gf; fpuaj;jpy; | **141,387,907** | **551,368** | 147,747,511 | 517,217 |
| epjpr; nrhj;Jf;fs; - Vida tphpthd tUkhdk; Clhf epahag; ngWkjpapy; | **309,118** | **309,118** | 324,381 | 324,381 |
| fld; fUtp - ngwkjp Fiwg;Gf; fpuaj;jpy; | **6,994,206** | **6,994,206** | 4,106,963 | 4,106,963 |
| Vida epjpr; nrhj;Jf;fs; | **126,949** | **126,949** | 232,692 | 232,692 |
| nkhj;jk; | **156,107,501** | **15,270,962** | 163,158,843 | 15,928,549 |

gpd;tUk; ml;ltizahdJ FOkj;jpdhy; itj;jpUf;fg;gLk; gpizr;nrhj;Jf;fs; kw;Wk fld; Nkk;gLj;jy;fspd; epahag; ngWkjpapid fhz;gpf;fpd;wJ.

|  | **31** khh;r; **2021** | | **31** khh;r; **2020** | |
| --- | --- | --- | --- | --- |
| FOkk; | fld;  ,lh;Neh;iff;fhd  Mff; $ba  ntspg;ghL | Njwpa  ntspg;ghL | fld;  ,lh;Neh;iff;fhd  Mff; $ba  ntspg;ghL | Njwpa  ntspg;ghL |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |
| fhR kw;Wk; fhRf;Fr; rkdhditfs; (ifapYs;s fhR jtpu;j;J) | **2,904,928** | **2,904,928** | 7,023,760 | 7,023,760 |
| tq;fpfs; kw;Wk; epjp epWtdq;fSldhd kPjpfs; | **8,231,101** | **8,231,101** | 6,661,407 | 6,661,407 |
|  | **1,281,753** | **1,281,753** | 1,198,592 | 1,198,592 |
| fld;fs; kw;Wk; tUkjpfs; - ngWkjpFiwg;Gf; fpuaj;jpy; | **149,342,332** | **551,368** | 154,134,934 | 517,217 |
| kPs;fhg;GWjp kw;Wk; fhg;GWjp tUkjpfs; | **1,024,461** | **1,024,461** | 1,194,933 | 1,194,933 |
|  | **735,494** | **735,494** | 1,455,702 | 1,455,702 |
| fld; fUtp - ngwkjp Fiwg;Gf; fpuaj;jpy; | **8,593,386** | **8,593,386** | 4,813,439 | 4,813,439 |
| nkhj;jk; | **172,113,455** | **23,322,491** | 176,482,767 | 22,865,050 |

**59.2.4** fpisr;nrhj;J kw;Wk; Vida fld; Nkk;gLj;jy;fs;

fPo;fhZk; ml;ltizahdJ itj;jpUf;fg;gLk; gpizr;nrhj;Jf;fspd; kw;Wk; fl;lk; 3 nrhj;Jf;fSf;fhd fld; Nkk;gLj;jy;fspd; eilKiw epahag; ngWkjpfspyhd Xh; gFg;gha;tpid toq;Ffpd;wJ. gpizr;nrhj;jpd; kl;lj;jpd; rhh;e;jpUg;gpy; rpy fl;lk; 3 ntspg;ghLfs; gpizr;nrhj;jpd; vjph;ghh;j;j ngWkjpahdJ emj ,Yk; ghh;f;f mjpfkhf fhzg;gl;lhy; jdpj;jdpahd vfe If; nfhz;bUf;fhJ. ,J gd;Kf nghUshjhu fhl;rpepiyfis gad;gLj;jp gpizr;nrhj;jpd; vjph;fhyg; ngWkjp vjph;T$wg;gl;bUe;jhYk; MFk;. vt;thwhapDk; gd;Kf nghUshjhu fhl;rpepiyfis gad;gLj;jp mstplg;gLk; gpizr;nrhj;jpd; vjph;fhyg; ngWkjpahdJ tpo;r;rpailtjw;F vjph;ghh;f;fg;gLk;NghJ fPNo fhl;lg;gl;Ls;s Njwpa ntspg;ghLfspYk; ghh;f;f fl;lk; 3 vfe MdJ mjpfkhff; fhzg;glyhk;.

| gpizr;nrhj;jpd; my;yJ fld; Nkk;gLj;jypd; tif |  | eLj;ju fhl;rpepiyapy; itj;jpUf;Fk; gpizr;nrhj;J my;yJ fld; Nkk;gLj;jy;fspd; epahag; ngWkjp | | |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | fld;  ,lh;Neh;iff;fhd  Mff; $ba  ntspg;ghL | mirf;ff;$ba  gpizaq;fs; | mirf;ftpayh  gpizaq;fs; | nkhj;j  gpizr;nrhj;J | Njwpa  ntspg;ghL | njhlh;Gila  vfe |
| &**.'000** ,y; |
|  |  |  |  |  |  |  |
| fk;gdp |  |  |  |  |  |  |
| 31 khh;r; 2021 ,y; cs;sthwhdJ |  |  |  |  |  |  |
| fld;fs; kw;Wk; tUkjpfs; - ngWkjp Fiwg;Gf; fpuaj;jpy; | 28,678,260 | 13,536,876 | 31,319,598 | 44,856,474 | (16,178,214) | 7,323,080 |
|  |  |  |  |  |  |  |
| 31 khh;r; 2020 ,y; cs;sthwhdJ |  |  |  |  |  |  |
| fld;fs; kw;Wk; tUkjpfs; - ngWkjp Fiwg;Gf; fpuaj;jpy; | 32,227,432 | 16,125,508 | 22,048,802 | 38,174,310 | (5,946,878) | 6,891,790 |
|  |  |  |  |  |  |  |
| FOkk; |  |  |  |  |  |  |
| 31 khh;r; 2021 ,y; cs;sthwhdJ |  |  |  |  |  |  |
| fld;fs; kw;Wk; tUkjpfs; - ngWkjp Fiwg;Gf; fpuaj;jpy; | 31,622,920 | 16,060,082 | 31,319,598 | 47,379,680 | (15,756,760) | 7,624,698 |
|  |  |  |  |  |  |  |
| 31 khh;r; 2020 ,y; cs;sthwhdJ |  |  |  |  |  |  |
| fld;fs; kw;Wk; tUkjpfs; - ngWkjp Fiwg;Gf; fpuaj;jpy; | 33,283,862 | 18,490,474 | 22,048,802 | 40,539,276 | (7,255,414) | 7,087,069 |

**59.2.5** epjpr; nrhj;Jf;fs; kw;Wk; nghWg;Gf;fis <Lfl;ly;

gpd;tUk; re;jh;g;gj;jpy; epjpr; nrhj;Jf;fs; kw;Wk; epjpr; nghWg;Gf;fs; <Lfl;lg;gl;L Njwpa njhifahdJ epjp epiyikf; $w;wpy; fhl;rpg;gLj;jg;gLfpd;wJ. FOkkhdJ mq;fPfhpj;j njhiffis <Lfl;Ltjw;fhd rl;luPjpahd chpikapidf; nfhz;bUf;Fk;NghJ kw;Wk; mJ Xh; Njwpa mbg;gilapy; jPh;g;gdT nra;tjw;F my;yJ xNurkaj;jpy; nrhj;jpid jPh;thf;fp nghWg;gpid jPh;g;gjw;fhd Nehf;fk; fhzg;gbd;.

**59.2.6** <Lfl;lYf;F cl;gLj;jg;glhj epjpr; nrhj;Jf;fs; kw;Wk; nghWg;Gf;fs;

<Lfl;lYf;F jfik ngwhj njhiffs; epfusT Vw;ghLfis cs;slf;Ffpd;wJ. ,J epYitapYs;s nfhLf;fy; thq;fyhdJ xNu jug;gpdUld; ,Ue;jhy; Xh; jtWjy; epfo;T my;yJ Vida Kd;eph;zapf;fg;gl;l epfo;Tfs; ,lk;ngw;why; khj;jpuk; <Lfl;Ltjw;F mDkjpf;fg;gLk;. mj;jifa epfusT Vw;ghLfs; kPs;nfhs;tdT cld;gbf;iffs; kw;Wk; Vida mNjNghd;w gpizrhh; fld;toq;fy; kw;Wk; fld;ngWjy; Vw;ghLfis cs;slf;Fk;.

ngwg;gl;l my;yJ mlkhdkplg;gl;l epjpg; gpizr;nrhj;jps; njhifahdJ epfusT Vw;ghLfSf;F cl;gl;lJ Mdhy; <Lfl;Ltjw;F jfik ,y;yhjit fPNo ntspg;gLj;jg;gl;Ls;sd.

| khh;r; 31 ,y; cs;sthwhdJ | **2021** | | | **2020** | | |
| --- | --- | --- | --- | --- | --- | --- |
|  | nkhj;j  njhif | epfusTf;F  cl;gl;l  njhif Mdhy;  <Lfl;lYf;F jFjp  ngwhjit | Njwpa  njhif | nkhj;j  njhif | epfusTf;F  cl;gl;l  njhif Mdhy;  <Lfl;lYf;F jFjp  ngwhjit | Njwpa  njhif |
| fk;gdp kw;Wk; FOkk; | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| epjpr; nrhj;Jf;fs; |  |  |  |  |  |  |
| fld;fs; kw;Wk; tUkjpfs; - ngWkjpFiwg;Gf; fpuaj;jpy; | **8,115,689** | **2,724,435** | **5,391,254** | 8,255,369 | 3,014,640 | 5,240,729 |

**59.2.7** fld;fs; kw;Wk; tUkjpfspyhd tYf;Fd;wy; Vw;ghl;bd; cz;h;jpwd;

|  | epjp epiyikf; $w;wpy; (tYf;Fd;wy; Vw;ghLfspy; mjpfhpg;G /(Fiwg;G)) czh;jpwd; tpisT kw;Wk; vfe ,yhd czh;jpwd; | | | | tUkhdj;jpyhd czh;jpwd; tpisT |
| --- | --- | --- | --- | --- | --- |
|  | fl;lk; 1 | fl;lk; **2** | fl;lk; **3** | nkhj;jk; |  |
|  | **(**&**. ’000)** | **(**&**. ’000)** | **(**&**. ’000)** | **(**&**. ’000)** | **(**&**. ’000)** |
|  |  |  |  |  |  |
| fk;gdp - 31 khh;;r; 2021 ,y; cs;sthwhdJ |  |  |  |  |  |
| jrh 1% midj;J taJ fyq;fspYkhd mjpfhpg;G | **7,876** | **10,928** | **-** | **18,804** | **18,804** |
| jrh 1% midj;J taJ fyq;fspYkhd Fiwg;G | **(7,876)** | **(10,928)** | **-** | **(18,804)** | **(18,804)** |
| emj 5% mjpfhpg;G | **39,385** | **54,963** | **206,864** | **301,212** | **301,212** |
| emj 5% Fiwg;G | **(39,385)** | **(54,963)** | **(206,864)** | **(301,212)** | **(301,212)** |
| rhj;jpag;ghL epiwaplg;gl;l nghUshjhu fhl;rpepiy |  |  |  |  |  |
| – eLj;ju epiy 10% mjpfhpg;G> Nkhrkhd epiy 5% tPo;r;rp kw;Wk; rpwe;j epiy 5% tPo;r;rp | **(1,515)** | **(564)** | **-** | **(2,079)** | **(2,079)** |
| – eLj;ju epiy 10% tPo;r;rp> Nkhrkhd epiy 5% mjpfhpg;G kw;Wk; rpwe;j epiy 5% mjpfhpg;G | **1,515** | **564** | **-** | **2,079** | **2,079** |

|  | epjp epiyikf; $w;wpy; (tYf;Fd;wy; Vw;ghLfspy; mjpfhpg;G /(Fiwg;G)) czh;jpwd; tpisT kw;Wk; vfe ,yhd czh;jpwd; | | | | tUkhdj;jpyhd czh;jpwd; tpisT |
| --- | --- | --- | --- | --- | --- |
|  | fl;lk; **1** | fl;lk; **2** | fl;lk; **3** | nkhj;jk; |  |
|  | **(**&**. ’000)** | **(**&**. ’000)** | **(**&**. ’000)** | **(**&**. ’000)** | **(**&**. ’000)** |
|  |  |  |  |  |  |
| fk;gdp - 31 khh;;r; 2020 ,y; cs;sthwhdJ |  |  |  |  |  |
| jrh 1% midj;J taJ fyq;fspYkhd mjpfhpg;G | 5,857 | 10,622 | - | 16,479 | 16,479 |
| jrh 1% midj;J taJ fyq;fspYkhd Fiwg;G | (5,857) | (10,622) | - | (16,479) | (16,479) |
| emj 5% mjpfhpg;G | 29,285 | 58,172 | 258,700 | 346,157 | 346,157 |
| emj 5% Fiwg;G | (29,285) | (58,172) | (258,700) | (346,157) | (346,157) |
| rhj;jpag;ghL epiwaplg;gl;l nghUshjhu fhl;rpepiy |  |  |  |  |  |
| – eLj;ju epiy 10% mjpfhpg;G> Nkhrkhd epiy 5% tPo;r;rp kw;Wk; rpwe;j epiy 5% tPo;r;rp | (657) | (703) | - | (1,360) | (1,360) |
| – eLj;ju epiy 10% tPo;r;rp> Nkhrkhd epiy 5% mjpfhpg;G kw;Wk; rpwe;j epiy 5% mjpfhpg;G | 657 | 703 | - | 1,360 | 1,360 |

|  | epjp epiyikf; $w;wpy; (tYf;Fd;wy; Vw;ghLfspy; mjpfhpg;G /(Fiwg;G)) czh;jpwd; tpisT kw;Wk; vfe ,yhd czh;jpwd; | | | | tUkhdj;jpyhd czh;jpwd; tpisT |
| --- | --- | --- | --- | --- | --- |
|  | fl;lk; **1** | fl;lk; **2** | fl;lk; **3** | nkhj;jk; |  |
|  | **(**&**. ’000)** | **(**&**. ’000)** | **(**&**. ’000)** | **(**&**. ’000)** | **(**&**. ’000)** |
|  |  |  |  |  |  |
| FOkk; - 31 khh;r; 2021 ,y; cs;sthwhdJ |  |  |  |  |  |
| jrh 1% midj;J taJ fyq;fspYkhd mjpfhpg;G | **8,330** | **11,557** | **-** | **19,887** | **19,887** |
| jrh 1% midj;J taJ fyq;fspYkhd Fiwg;G | **(8,330)** | **(11,557)** | **-** | **(19,887)** | **(19,887)** |
| emj 5% mjpfhpg;G | **42,536** | **59,360** | **279,396** | **381,292** | **381,292** |
| emj 5% Fiwg;G | **(42,536)** | **(59,360)** | **(279,396)** | **(381,292)** | **(381,292)** |
| rhj;jpag;ghL epiwaplg;gl;l nghUshjhu fhl;rpepiy |  |  |  |  |  |
| – eLj;ju epiy 10% mjpfhpg;G> Nkhrkhd epiy 5% tPo;r;rp kw;Wk; rpwe;j epiy 5% tPo;r;rp | **(1,538)** | **(572)** | **-** | **(2,110)** | **(2,110)** |
| – eLj;ju epiy 10% tPo;r;rp> Nkhrkhd epiy 5% mjpfhpg;G kw;Wk; rpwe;j epiy 5% mjpfhpg;G | **1,538** | **572** | **-** | **2,110** | **2,110** |

|  | epjp epiyikf; $w;wpy; (tYf;Fd;wy; Vw;ghLfspy; mjpfhpg;G /(Fiwg;G)) czh;jpwd; tpisT kw;Wk; vfe ,yhd czh;jpwd; | | | | tUkhdj;jpyhd czh;jpwd; tpisT |
| --- | --- | --- | --- | --- | --- |
|  | fl;lk; **1** | fl;lk; **2** | fl;lk; **3** | nkhj;jk; |  |
|  | **(**&**. ’000)** | **(**&**. ’000)** | **(**&**. ’000)** | **(**&**. ’000)** | **(**&**. ’000)** |
|  |  |  |  |  |  |
| FOkk; - 31 khh;r; 2020 ,y; cs;sthwhdJ |  |  |  |  |  |
| jrh 1% midj;J taJ fyq;fspYkhd mjpfhpg;G | 6,194 | 11,234 | - | 17,428 | 17,428 |
| jrh 1% midj;J taJ fyq;fspYkhd Fiwg;G | (6,194) | (11,234) | - | (17,428) | (17,428) |
| emj 5% mjpfhpg;G | 31,628 | 62,826 | 279,396 | 373,850 | 373,850 |
| emj 5% Fiwg;G | (31,628) | (62,826) | (279,396) | (373,850) | (373,850) |
| rhj;jpag;ghL epiwaplg;gl;l nghUshjhu fhl;rpepiy |  |  |  |  |  |
| – eLj;ju epiy 10% mjpfhpg;G> Nkhrkhd epiy 5% tPo;r;rp kw;Wk; rpwe;j epiy 5% tPo;r;rp | (667) | (714) | - | (1,381) | (1,381) |
| – eLj;ju epiy 10% tPo;r;rp> Nkhrkhd epiy 5% mjpfhpg;G kw;Wk; rpwe;j epiy 5% mjpfhpg;G | 667 | 714 | - | 1,381 | 1,381 |

**59.3** jputj;jd;ik ,lh;Neh;if kw;Wk; epjpaspj;jy; Kfhikj;Jtk;

jputj;jd;ik ,lh;Neh;ifahdJ> epjpg; nghWg;Gf;fSld; njhlh;Gs;s flg;ghLfs;; fhR tpepNahfj;jpd; %yk; my;yJ kw;WNkhh; epjpr; nrhj;jpd; %yk; jPh;g;gdT nra;tjpy; fk;gdp rpukq;fis vjph;nfhs;sf;$ba ,lh;Neh;if vd;W nghUs;gLk;. jputj;jd;ik ,lh;Neh;iffs; fk;gdp mjd; nfhLg;gdT flg;ghLfs; rhjhuz kw;Wk; neUf;fbahd #o;epiyfspd; fPo; nrYj;jNtz;b Vw;gLk;NghJ mjidr; re;jpg;gjw;F rhj;jpakhd ,ayhikapypUe;J vOfpd;wd. ,e;j ,lh;Neh;ifapid tiuaiw nra;tjw;F> Kfhikj;JtkhdJ mjd; itg;Gj; jsj;jpw;Fk; Nkyhf gd;Kfkhd epjpaspj;jy; %yq;fis xOq;Fnra;Js;sJ. mj;Jld; jputj;jd;ikapid fUj;jpw;nfhz;L nrhj;Jf;fis Kfhikg;gLj;Jk; Xh; nfhs;ifapid filg;gpbg;gJld; Xh; ehshe;j mbg;gilapy; vjph;fhy fhRg;gha;r;ry;fs; kw;Wk; jputj;jd;ikapid fz;fhzpf;fpd;wJ.

Kfhikj;JtkhdJ fk;gdpapd; nraw;ghLfSf;F Nfhtpl;-19 ,ypUe;jhd rhj;jpakhd jhf;fq;fis kjpg;gPL nra;tjw;fhf gy;NtW rhj;jpakhd tpisTfis fUj;jpnyLj;jJ. ,J epjp cld;gbf;iffs; kw;Wk; ,kt ,d; jputj;jd;ik Njitg;ghLfSld; ,zq;fpnahOFtjw;fhf rLjpahd jputj;jd;ik mjph;r;rpfis cs;sPh;g;gjw;fhf fhRg; gha;r;ry;fis vjph;T$Wtjw;FkhFk;. mjhtJ> NghJkhd fhR kw;Wk; gad;gLj;jg;glhj fld; trjpfis fUj;jpnyLj;jy;> itg;Gf;fs; GJg;gpj;jy; tpfpjhrhuk;> thbf;ifahsh; jpul;ly; tpfpjhrhuk;> FWq;fhy Njitfis re;jpg;gjw;F fld;ngwy; trjpfis Nguk;NgRtjw;fhd fpilg;Gj;jpwd;> nraw;ghl;L fpuaq;fis Fiwg;gjw;fhf nraw;ghLfis kPs;fl;likj;jy; kw;Wk; %yjdr; nrytpdq;fis xj;jpg;NghLjy; Nghd;witahFk;.

fhRg;gha;r;rYf;F Xh; vjph;ghuh ,ilA+W epfOk; re;jh;g;gj;jpy; fk;gdpahdJ ,yFtpy; fhrhf;ff;$bajhf fUjg;gLk; kpfTk; re;ijg;gLj;jf;$ba kw;Wk; gd;Kfkhd nrhj;Jf;fspd; Xh; Njf;fj;jpid guhkhpf;fpd;wJ. jputj;jd;ik Njitfis re;jpg;gjw;F mZfj;jf;f cWjpnra;ag;gl;l fld; trjpfisAk; fk;gdp nfhz;Ls;sJ.

re;ijapy; NghJkhd jputj;jd;ikapid cWjpg;gLj;Jtjw;fhf ,yq;if kj;jpa tq;fp re;ij jptuj;jd;ikapid cl;nrYj;Jtjw;fhf nfhs;if tl;b tPjq;fis Fiwj;jjd; %yk; jiyaPL nra;jJ. ,J ghjpf;fg;gl;l JiwfspDs; mjpfhpj;j kPsg;ngwy;fspd; tpisthf fhzg;glyhk; vd;gJld; fk;gdpf;F Fiwe;jstpyhd Njwpa cl;gha;r;ry;fSf;F toptFf;fyhk;. fld; fhyk;; jho;j;jp jPh;f;Fk; trjpf;Fk; Nkyhf Nfhtpl;-19 Klf;fypdhy; ghjpf;fg;gl;l tzpfq;fs; kw;Wk; jdpegh;fSf;F NkYk; jputj;jd;ikapid toq;Ftjw;Fk; nghUshjhuj;jpid topelj;Jtjw;Fk; tq;fpfs; kw;Wk; tq;fpayy;yhj epjp epWtdq;f@lhd rYif mbg;gilapyhd fld; toq;fYk; xOq;F nra;ag;gl;lJ.

2013 Mk; Mz;bd; 4 Mk; ,yf;f epjpf; fk;gdpfs; (jputr; nrhj;Jf;fs;) gzpg;Giuf;F ,zq;f jputr; nrhj;Jf;fs; VNjDk; jpdj;jpy; tzpfk; epiwTWk;NghJ gpd;tUtdtw;wpd; nkhj;jj;jpYk; ghh;f;f FiwthapUf;fyhfhJ;

(m)mj;jifa jpfjpay; tzpfk; epiwTWk;NghJ epYitapYs;s jtiz itg;Gf;fs; kw;Wk; nrYj;jNtz;ba ml;^W tl;b vd;gtw;wpd; ngWjpahdJ 10% Mf ,Uj;jy; kw;Wk;

(M)mj;jifa jpfjpay; tzpfk; epiwTWk;NghJ epYitapYs;s Nrkpg;G itg;Gf;fs; kw;Wk; nrYj;jNtz;ba ml;^W tl;b vd;gtw;wpd; ngWjpahdJ 15% Mf ,Uj;jy; kw;Wk;

(,) epYitapYs;s nkhj;j fld;ngWiffspd; 10%

NkYk; fk;gdpahdJ ,yq;if murhq;fj;jpd; jpiwNrhp cz;bay;fs; kw;Wk; murhq;fg; gpizaq;fs; tbtpy; Kd;ida epjpahz;bd; 12 khjq;fsJ khj ,WjpapYs;s nkhj;j itg;Gg; nghWg;Gf;fs; kw;Wk; fld;ngWiffspd; ruhrhpapy; 7.5% jputr; nrhj;Jf;fis guhkhpj;jy; Ntz;Lk;.

vt;thwhapDk;> Nfhtpl;-19 ,d; fhuzkhf ,yq;if kj;jpa tq;fpahdJ 2021 Mk; Mz;bd; 02 Mk; ,yf;f epjp tzpfr; rl;lj;jpd; gzpg;Giuapid> "jputr; nrhj;Jf;fspyhd gzpg;Giuf;fhd jpUj;jq;fs;" toq;fpaJ. mj;Jld; 2020 Mk; Mz;bd; 03Mk; ,yf;f kw;Wk; 2021Mk; Mz;bd; 03 Mk; ,yf;f jpUj;jq;f@lhf mj;jifa Njitg;ghLfs; 30 [\_d; 2021 tiuf;Fk; gpd;tUkhW khw;wkile;Js;sJ.

(m) mj;jifa jpfjpay; tzpfk; epiwTWk;NghJ epYitapYs;s jtiz itg;Gf;fs; kw;Wk; nrYj;jNtz;ba ml;^W tl;b vd;gtw;wpd; ngWjpahdJ 6% Mf ,Uj;jy; kw;Wk;

(M) mj;jifa jpfjpay; tzpfk; epiwTWk;NghJ epYitapYs;s Nrkpg;G itg;Gf;fs; kw;Wk; nrYj;jNtz;ba ml;^W tl;b vd;gtw;wpd; ngWjpahdJ 10% Mf ,Uj;jy; kw;Wk;

(,) epYitapYs;s nkhj;j fld;ngWiffspd; 5%

NkYk; fk;gdpahdJ ,yq;if murhq;fj;jpd; jpiwNrhp cz;bay;fs; kw;Wk; murhq;fg; gpizaq;fs; tbtpy; Kd;ida epjpahz;bd; 12 khjq;fsJ khj ,WjpapYs;s nkhj;j itg;Gg; nghWg;Gf;fs; kw;Wk; fld;nghWiffspd; ruhrhpapy; 5% jputr; nrhj;Jf;fis guhkhpj;jy; Ntz;Lk;.

,tw;Ws; kpfTk; Kf;fpakhdJ vd;dntdpy; re;ij epiyikfis gpujpgypf;Fk; tpjkhf thbf;ifahsh; nghWg;Gf;fSf;F Njwpa jputr; nrhj;Jf;fs; tpfpjhrhuj;jpyhd tiuaiwfis guhkhpg;gjhFk;. Njwpa jputr; nrhj;Jf;fs; fhR> tq;fpfs; kw;Wk; epjp epWtdq;fSlhd kPjpfs; kw;Wk; murhq;fg; gpizaq;fspyhd KjyPLfisAk; cs;slf;Ffpd;wd.

thbf;ifahsh;fsJ fld;toq;fYf;F epjpaspg;gjw;F Nrkpg;G fzf;Ffs; Xh; epjpapay; %ykhf fhzg;gLtjd; Kf;fpaj;Jtj;jpid fk;gdp tw;GWj;Jfpd;wJ. ,it itg;Gf;fSf;fhd fld; toq;fy; tpfpjhrhuj;jpid gad;gLj;jp fz;fhzpf;fg;gLtJld; ,J thbf;ifahsh;fSf;fhd fld;fs; kw;Wk; Kw;gzq;fis thbf;ifahsh;fsJ Nrkpg;G fzf;Ffs; kw;Wk; epiyahd itg;Gf;fspd; rjtPjkhf xg;gplg;gLfpd;wJ.

tUlj;jpd; ,Wjpapy; cs;sthwhd tpfpjhrhuq;fs; gpd;tUkhW:

| jputj;jd;ik tpfpjhrhuq;fs; | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- |
| khhr; 31 ,y; cs;sthwhdJ | **2021** | **2020** | **2021** | **2020** |
|  |  |  |  |  |
| itg;Gf;fSf;fhd fld; toq;fy; tpfpjhrhuk; (klq;Ffs;) | **1.39** | 1.36 | **1.44** | 1.40 |
| itg;Gf;fSf;fhd jputr; nrhj;Jf;fs; (%) | **14** | 14 | **17** | 18 |

**59.3.1** vQ;rpa xg;ge;j Kjph;Tfs; thhpahd epjpr; nrhj;Jf;fs; kw;Wk; nghWg;Gf;fspd; gFg;gha;T

fPo;fhZk; ml;ltizahdJ 31 khhh;r; 2021 ,y; cs;sthwhd fk;gdpapd; epjpr; nrhj;Jf;fs; kw;Wk; nghWg;Gf;fspd; foptpwf;fk; nra;ag;glhj fhRg; gha;r;ry;fspd; Kjph;Tj; Njhw;wj;jpd; RUf;fj;jpid toq;Ffpd;wJ.

mwptpj;jYf;Fl;gl;l kPs;nfhLg;gdTfs; mwptpj;jy; cldbahf toq;fg;gly; Ntz;Lk; vd fUjg;gLfpd;wJ. vt;thwhapDk; fk;gdp nrYj;j Ntz;ba Kd;$l;ba jpfjpapy; gy thbf;ifahsh;fs; kPs;nrYj;jiy Ntz;lkhl;lhh;fs; vd fk;gdp vjph;ghh;f;fpd;wJ vd;gJld; ml;ltizahdJ fk;gdpapd; itg;G jf;fitj;jy; tuyhw;wpdhy; Fwpfhl;lg;gl;l vjph;ghh;f;fg;gl;l fhRg; gha;r;ry;fis gpujpgypf;ftpy;iy.

**59.3.2** epjpr; nrhj;Jf;fs; kw;Wk; nghWg;Gf;fspd; foptpwf;fk; nra;ag;glhj fhRg; gha;r;ry;fspd; vQ;rpAs;s xg;ge;j Kjph;Tfs;

| 31 khh;r; 2021 ,y; cs;sthwhdJ | Nfl;lTld; | 3 khjq;fSf;Ff;  FiwthdJ | **3** Kjy; **12**  khjq;fs; | **1** Kjy; **3**  tUlq;fs; | **3** Kjy; **5**  tUlq;fs; | **5**tUlq;fSf;F  Nky; | nkhj;jk; |
| --- | --- | --- | --- | --- | --- | --- | --- |
| fk;gdp | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |
| epjpr; nrhj;J |  |  |  |  |  |  |  |
| fhR kw;Wk; fhRf;Fr; rkdhditfs; | **2,703,031** | **-** | **-** | **-** | **-** | **-** | **2,703,031** |
| tq;fpfs; kw;Wk; epjp epWtdq;fSldhd kPjpfs; | **-** | **5,291,634** | **116,854** | **-** | **-** | **-** | **5,408,488** |
| epjpr; nrhj;Jf;fs; - ,yhgk; my;yJ el;lj;jpDhlhf epahag; ngWkjpapy; | **-** | **109,787** | **-** | **-** | **-** | **-** | **109,787** |
| fld;fs; kw;Wk; tUkjpfs; - ngWkjp Fiwg;Gf; fpuaj;jpy; | **9,539,408** | **28,396,273** | **47,980,789** | **78,310,609** | **18,763,721** | **389,923** | **183,380,723** |
| epjpr; nrhj;Jf;fs; - Vida tphpthd tUkhdj;jpDhlhf epahag; ngWkjpapy; | **-** | **309,108** | **-** | **-** | **-** | **10** | **309,118** |
| fld; fUtp - ngWkjp Fiwg;Gf; fpuaj;jpy; | **-** | **5,200,037** | **1,885,456** | **-** | **-** | **-** | **7,085,493** |
| Vida epjpr; nrhj;Jf;fs; | **-** | **126,949** | **-** | **-** | **-** | **-** | **126,949** |
| nkhj;j foptpwf;fk; nra;ag;glhj epjpr; nrhj;Jf;fs; | **12,242,439** | **39,433,788** | **49,983,099** | **78,310,609** | **18,763,721** | **389,933** | **199,123,589** |
|  |  |  |  |  |  |  |  |
| epjpg; nghWg;Gf;fs; |  |  |  |  |  |  |  |
| tq;fpfSf;F nrYj;jNtz;bait | **716,374** | **209,970** | **909,506** | **5,980,493** | **-** | **-** | **7,816,343** |
| thbf;ifahsh;fSf;F nrYj;jNtz;bait | **8,265,964** | **27,414,568** | **47,916,279** | **16,918,724** | **3,774,746** | **164,029** | **104,454,310** |
| toq;fg;gl;l fld; gpizaq;fs; | **-** | **1,189,974** | **7,230,443** | **7,442,993** | **-** | **-** | **15,863,410** |
| Vida epjpg; nghWg;Gf;fs; | **-** | **4,131,671** | **-** | **-** | **-** | **-** | **4,131,671** |
| Fj;jif nghWg;Gf;fs; | **-** | **165,100** | **504,043** | **1,327,457** | **695,916** | **445,445** | **3,137,961** |
| nkhj;j foptpwf;fk; nra;ag;lhj epjpg; nghWg;Gf;fs; | **8,982,338** | **33,111,283** | **56,560,271** | **31,669,667** | **4,470,662** | **609,474** | **135,403,695** |
| Njwpa foptpwf;fk; nra;ag;glhj epjpr; nrhj;Jf;fs; / (nghWg;Gf;fs;) | **3,260,101** | **6,322,505** | **(6,577,172)** | **46,640,942** | **14,293,059** | **(219,541)** | **63,719,894** |

| 31 khh;r; 2020 ,y; cs;sthwhdJ | Nfl;lTld; | 3 khjq;fSf;Ff;  FiwthdJ | **3** Kjy; **12**  khjq;fs; | **1** Kjy; **3**  tUlq;fs; | **3** Kjy; **5**  tUlq;fs; | **5**tUlq;fSf;F  Nky; | nkhj;jk; |
| --- | --- | --- | --- | --- | --- | --- | --- |
| fk;gdp | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |
| epjpr; nrhj;J |  |  |  |  |  |  |  |
| fhR kw;Wk; fhRf;Fr; rkdhditfs; | 2,034,316 | 5,129,823 | - | - | - | - | 7,164,139 |
| tq;fpfs; kw;Wk; epjp epWtdq;fSldhd kPjpfs; | - | 2,945,763 | 298,866 | - | - | - | 3,244,629 |
| epjpr; nrhj;Jf;fs; - ,yhgk; my;yJ el;lj;jpDhlhf epahag; ngWkjpapy; | - | 1,031,719 | - | - | - | - | 1,031,719 |
| fld;fs; kw;Wk; tUkjpfs; - ngWkjp Fiwg;Gf; fpuaj;jpy; | 14,878,433 | 27,421,600 | 51,465,418 | 81,262,031 | 18,863,910 | 163,703 | 194,055,095 |
| epjpr; nrhj;Jf;fs; - Vida tphpthd tUkhdj;jpDhlhf epahag; ngWkjpapy; | - | 324,371 | - | - | - | 10 | 324,381 |
| fld; fUtp - ngWkjp Fiwg;Gf; fpuaj;jpy; | - | 2,187,464 | 2,005,192 | - | - | - | 4,192,656 |
| Vida epjpr; nrhj;Jf;fs; | - | 232,692 | - | - | - | - | 232,692 |
| nkhj;j foptpwf;fk; nra;ag;glhj epjpr; nrhj;Jf;fs; | 16,912,749 | 39,273,432 | 53,769,476 | 81,262,031 | 18,863,910 | 163,713 | 210,245,311 |
|  |  |  |  |  |  |  |  |
| epjpg; nghWg;Gf;fs; |  |  |  |  |  |  |  |
| tq;fpfSf;F nrYj;jNtz;bait | 24,683 | 1,823,909 | 708,180 | 2,639,718 | 3,777,203 | - | 8,973,693 |
| thbf;ifahsh;fSf;F nrYj;jNtz;bait | 26,333 | 33,749,133 | 49,883,951 | 25,232,970 | 5,752,380 | 143,730 | 114,788,497 |
| toq;fg;gl;l fld; gpizaq;fs; | 17,087 | 1,231,318 | 5,336,381 | 9,890,198 | 5,973,211 | - | 22,448,195 |
| Vida epjpg; nghWg;Gf;fs; | - | 3,014,117 | - | - | - | - | 3,014,117 |
| Fj;jif nghWg;Gf;fs; | - | 156,667 | 473,932 | 1,038,303 | 517,268 | 411,070 | 2,597,240 |
| nkhj;j foptpwf;fk; nra;ag;glhj epjpg; nghWg;Gf;fs; | 68,103 | 39,975,144 | 56,402,444 | 38,801,189 | 16,020,062 | 554,800 | 151,821,742 |
| Njwpa foptpwf;fk; nra;ag;glhj epjpr; nrhj;Jf;fs; / (nghWg;Gf;fs;) | 16,844,646 | (701,712) | (2,632,968) | 42,460,842 | 2,843,848 | (391,087) | 58,423,569 |

| 31 khh;r; 2021 ,y; cs;sthwhdJ | Nfl;lTld; | 3 khjq;fSf;Ff;  FiwthdJ | **3** Kjy; **12**  khjq;fs; | **1** Kjy; **3**  tUlq;fs; | **3** Kjy; **5**  tUlq;fs; | **5**tUlq;fSf;F  Nky; | nkhj;jk; |
| --- | --- | --- | --- | --- | --- | --- | --- |
| FOkk; | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |
| epjpr; nrhj;J |  |  |  |  |  |  |  |
| fhR kw;Wk; fhRf;Fr; rkdhditfs; | **3,844,694** | **-** | **-** | **-** | **-** | **-** | **3,844,694** |
| tq;fpfs; kw;Wk; epjp epWtdq;fSldhd kPjpfs; | **-** | **6,363,103** | **1,847,720** | **78,302** | **-** | **-** | **8,289,125** |
| epjpr; nrhj;Jf;fs; - ,yhgk; my;yJ el;lj;jpDhlhf epahag; ngWkjpapy; | **-** | **1,281,753** | **-** | **-** | **-** | **-** | **1,281,753** |
| fld;fs; kw;Wk; tUkjpfs; - ngWkjp Fiwg;Gf; fpuaj;jpy; | **9,980,624** | **29,213,835** | **50,107,709** | **82,746,614** | **20,727,091** | **696,060** | **193,471,933** |
| fhg;GWjp kw;Wk; kPs;fhg;GWjp tUkjpfs; | **-** | **1,268,209** | **572,030** | **-** | **-** | **-** | **1,840,239** |
| epjpr; nrhj;Jf;fs; - Vida tphpthd tUkhdj;jpDhlhf epahag; ngWkjpapy; | **-** | **735,484** | **-** | **-** | **-** | **10** | **735,494** |
| fld; fUtp - ngWkjp Fiwg;Gf; fpuaj;jpy; | **-** | **5,625,023** | **2,045,474** | **742,973** | **340,013** | **52,021** | **8,805,504** |
| nkhj;j foptpwf;fk; nra;ag;glhj epjpr; nrhj;Jf;fs; | **13,825,318** | **44,487,407** | **54,572,933** | **83,567,889** | **21,067,104** | **748,091** | **218,268,742** |
|  |  |  |  |  |  |  |  |
| epjpg; nghWg;Gf;fs; |  |  |  |  |  |  |  |
| tq;fpfSf;F nrYj;jNtz;bait | **719,394** | **406,341** | **1,671,103** | **7,118,036** | **347,088** | **-** | **10,261,962** |
| thbf;ifahsh;fSf;F nrYj;jNtz;bait | **8,324,960** | **28,746,198** | **49,379,419** | **16,995,421** | **3,778,713** | **174,457** | **107,399,168** |
| toq;fg;gl;l fld; gpizaq;fs; | **-** | **1,173,874** | **7,230,443** | **7,285,013** | **-** | **-** | **15,689,330** |
| Vida epjpg; nghWg;Gf;fs; | **-** | **4,110,795** | **-** | **-** | **-** | **-** | **4,110,795** |
| fhg;GWjp nghWg;Gf;fs; kw;Wk; kPs;fhg;GWjp nrYj;jNtz;bait | **4,977,168** | **38,717** | **-** | **-** | **-** | **-** | **5,015,885** |
| Fj;jif nghWg;Gf;fs; | **-** | **93,154** | **283,394** | **720,481** | **517,268** | **411,070** | **2,025,367** |
| nkhj;j foptpwf;fk; nra;ag;glhj epjpg; nghWg;Gf;fs; | **14,021,522** | **34,569,079** | **58,564,359** | **32,118,951** | **4,643,069** | **585,527** | **144,502,507** |
| Njwpa foptpwf;fk; nra;ag;glhj epjpr; nrhj;Jf;fs; / (nghWg;Gf;fs;) | **(196,204)** | **9,918,328** | **(3,991,426)** | **51,448,938** | **16,424,035** | **162,564** | **73,766,235** |

| 31 khh;r; 2020 ,y; cs;sthwhdJ | Nfl;lTld; | 3 khjq;fSf;Ff;  FiwthdJ | **3** Kjy; **12**  khjq;fs; | **1** Kjy; **3**  tUlq;fs; | **3** Kjy; **5**  tUlq;fs; | **5**tUlq;fSf;F  Nky; | nkhj;jk; |
| --- | --- | --- | --- | --- | --- | --- | --- |
| FOkk; | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |
| epjpr; nrhj;J |  |  |  |  |  |  |  |
| fhR kw;Wk; fhRf;Fr; rkdhditfs; | 2,563,209 | 5,129,823 | - | - | - | - | 7,693,032 |
| tq;fpfs; kw;Wk; epjp epWtdq;fSldhd kPjpfs; | - | 3,384,603 | 2,416,361 | 75,632 | - | - | 5,876,596 |
| epjpr; nrhj;Jf;fs; - ,yhgk; my;yJ el;lj;jpDhlhf epahag; ngWkjpapy; | - | 1,198,592 | - | - | - | - | 1,198,592 |
| fld;fs; kw;Wk; tUkjpfs; - ngWkjp Fiwg;Gf; fpuaj;jpy; | 14,878,433 | 27,245,770 | 52,119,800 | 81,806,295 | 20,192,323 | 259,239 | 196,501,860 |
| fhg;GWjp kw;Wk; kPs;fhg;GWjp tUkjpfs; | - | 1,268,209 | 572,030 | - | - | - | 1,840,239 |
| epjpr; nrhj;Jf;fs; - Vida tphpthd tUkhdj;jpDhlhf epahag; ngWkjpapy; | - | 1,455,692 | - | - | - | 10 | 1,455,702 |
| fld; fUtp - ngWkjp Fiwg;Gf; fpuaj;jpy; | - | 2,187,562 | 2,066,319 | 361,538 | 340,866 | 202,942 | 5,159,227 |
| nkhj;j foptpwf;fk; nra;ag;glhj epjpr; nrhj;Jf;fs; | 17,441,642 | 41,870,251 | 57,174,510 | 82,243,465 | 20,533,189 | 462,191 | 219,725,248 |
|  |  |  |  |  |  |  |  |
| epjpg; nghWg;Gf;fs; |  |  |  |  |  |  |  |
| tq;fpfSf;F nrYj;jNtz;bait | 384,130 | 2,120,541 | 1,434,440 | 4,053,119 | 4,179,169 | - | 12,171,399 |
| thbf;ifahsh;fSf;F nrYj;jNtz;bait | 26,333 | 33,554,416 | 49,658,988 | 25,121,858 | 5,752,380 | 143,730 | 114,257,705 |
| toq;fg;gl;l fld; gpizaq;fs; | 17,087 | 1,215,318 | 5,336,381 | 9,858,198 | 5,832,211 | - | 22,259,195 |
| Vida epjpg; nghWg;Gf;fs; | - | 2,829,708 | - | - | - | - | 2,829,708 |
| fhg;Gwjp nghWg;Gf;fs; kw;Wk; kPs;fhg;GWjp nrYj;jNtz;bait | 5,026,503 | 38,717 | - | - | - | - | 5,065,220 |
| Fj;jif nghWg;Gf;fs; | - | 93,154 | 283,394 | 720,481 | 517,268 | 411,070 | 2,025,367 |
| nkhj;j foptpwf;fk; nra;ag;glhj epjpg; nghWg;Gf;fs; | 5,454,053 | 39,851,854 | 56,713,203 | 39,753,656 | 16,281,028 | 554,800 | 158,608,594 |
| Njwpa foptpwf;fk; nra;ag;glhj epjpr; nrhj;Jf;fs; / (nghWg;Gf;fs;) | 11,987,589 | 2,018,397 | 461,307 | 42,489,809 | 4,252,161 | (92,609) | 61,116,654 |

**59.3.3** flg;ghL kw;Wk; cj;juthjq;fs;

fPo;fhZk; ml;ltizahdJ fk;gdpapd; vjph;ghuh nghWg;Gf;fs; kw;Wk; flg;ghLfspd; Kjph;Tthhpahd xg;ge;j Kbtpid fhz;gpf;fpd;wJ.

xt;nthU vLf;fg;glhj fld; flg;ghLk; mJ vLf;fg;glf;$ba Kd;djhd jpfjpapid cs;slf;fpa Neug; gl;ilapy; cs;slf;fg;gl;Ls;sJ.

toq;fg;gl;l epjpapay; cj;juthj xg;ge;jq;fSf;F cj;juthjj;jpd; Mff;$ba njhifahdJ cj;juthjk; miof;fg;glf;$ba Kd;djhd fhyg;gFjpf;F xJf;fg;gl;Ls;sJ.

| fk;gdp | Nfl;lTld; | 3 khjq;fSf;Ff;  FiwthdJ | **3** Kjy; **12**  khjq;fs; | **1** Kjy; **5**  tUlq;fs; | **5**tUlq;fSf;F  Nky; | nkhj;jk; |
| --- | --- | --- | --- | --- | --- | --- |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| 31 khh;r; 2021 ,y; cs;sthwhdJ |  |  |  |  |  |  |
| cj;juthjq;fs; | **-** | **2,500** | **334,098** | **127,500** | **-** | **464,098** |
| cs;ehl;L ,iwthpj; jpizf;fsj;jplkpUe;J ngwg;gl;l thpkjpg;gPL | **-** | **-** | **-** | **50,953** | **-** | **50,953** |
| fk;gdpf;nfjpuhd tof;fhly; | **-** | **92,110** | **90,341** | **-** | **-** | **182,451** |
| %yjdf; flg;ghL | **-** | **9,186,451** | **1,114,158** | **-** | **-** | **10,300,609** |
| nkhj;j flg;ghLfs; kw;Wk; cj;juthjq;fs; | **-** | **9,281,061** | **1,538,597** | **178,453** | **-** | **10,998,111** |
|  |  |  |  |  |  |  |
| 31 khh;r; 2020 ,y; cs;sthwhdJ |  |  |  |  |  |  |
| cj;juthjq;fs; | - | 5,300 | 327,498 | - | - | 332,798 |
| cs;ehl;L ,iwthpj; jpizf;fsj;jplkpUe;J ngwg;gl;l thpkjpg;gPL | - | - | - | 67,938 | - | 67,938 |
| ehzaf; fbjq;fs; | - | 1,139 | - | - | - | 1,139 |
| Fj;jiff;F tplg;gl;l thfdq;fspd; tpgj;Jf;fs; | - | 280,735 | 6,680 | - | - | 287,415 |
| %yjdf; flg;ghL | - | 4,627,602 | - | - | - | 4,627,602 |
| nkhj;j flg;ghLfs; kw;Wk; cj;juthjq;fs; | - | 4,914,776 | 334,178 | 67,938 | - | 5,316,892 |

| FOkk; | Nfl;lTld; | 3 khjq;fSf;Ff;  FiwthdJ | **3** Kjy; **12**  khjq;fs; | **1** Kjy; **5**  tUlq;fs; | **5**tUlq;fSf;F  Nky; | nkhj;jk; |
| --- | --- | --- | --- | --- | --- | --- |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| 31 khh;r; 2021 ,y; cs;sthwhdJ |  |  |  |  |  |  |
| cj;juthjq;fs; | **-** | **2,500** | **334,098** | **127,500** | **-** | **464,098** |
| cs;ehl;L ,iwthpj; jpizf;fsj;jplkpUe;J ngwg;gl;l thpkjpg;gPL | **-** | **-** | **-** | **97,942** | **-** | **97,942** |
| fk;gdpf;nfjpuhd tof;fhly; | **-** | **92,110** | **90,341** | **-** | **-** | **182,451** |
| %yjdf; flg;ghL | **-** | **9,186,451** | **1,114,158** | **-** | **-** | **10,300,609** |
| nkhj;j flg;ghLfs; kw;Wk; cj;juthjq;fs; | **-** | **9,281,061** | **1,538,597** | **225,442** | **-** | **11,045,100** |
|  |  |  |  |  |  |  |
| 31 khh;r; 2020 ,y; cs;sthwhdJ |  |  |  |  |  |  |
| cj;juthjq;fs; | - | 5,300 | 327,498 | - | - | 332,798 |
| cs;ehl;L ,iwthpj; jpizf;fsj;jplkpUe;J ngwg;gl;l thpkjpg;gPL | - | - | - | 85,827 | - | 85,827 |
| ehzaf; fbjq;fs; | - | 1,139 | - | - | - | 1,139 |
| Fj;jiff;F tplg;gl;l thfdq;fspd; tpgj;Jf;fs; | - | 280,735 | 6,680 | - | - | 287,415 |
| %yjdf; flg;ghL | - | 4,627,602 | 15,834 | - | - | 4,643,436 |
| nkhj;j flg;ghLfs; kw;Wk; cj;juthjq;fs; | - | 4,914,776 | 350,012 | 85,827 | - | 5,350,615 |

flg;ghLfs; Kjph;tiltjw;F Kd;dh; midj;J vjph;ghuh nghWg;Gf;fs; my;yJ flg;ghLfSk; vLf;fg;gLk; vd vjph;ghh;f;ftpy;iy.

**59.3.4** nkhj;j jputr; nrhj;Jf;fs;

fpO;fhZk; ml;ltizahdJ fk;gdpapd; jputr; nrhj;Jf;fspd; gphpTfis Fwpg;gpLfpd;wJ.

| khh;r; 31 ,y; cs;sthwhdJ | **2021** | **2020** |
| --- | --- | --- |
|  | njhif | njhif |
|  | &**. '000** | &**. '000** |
|  |  |  |
| ifapYs;s fhR | **922,568** | 656,002 |
| eilKiwf; fzf;FfspYs;s kPjpfs; | **442,176** | 1,148,826 |
| th;j;jf tq;fpfspy; cs;s itg;Gf;fs; | **5,606,470** | 3,413,893 |
| jpiwNrhp cz;bay;fs; kw;Wk; jpiwNrhp Kwpfs; | **6,955,980** | 4,111,641 |
| Vida mq;fPfhpf;fg;gl;l gpizaq;fs; | **-** | 5,129,015 |
| nkhj;j jputr; nrhj;Jf;fs; | **13,927,194** | 14,459,377 |

**59.4** re;ij ,lh;Neh;if

re;ij ,lh;Neh;ifahdJ epjpapay; fUtpfspd; epahag; ngWkjp my;yJ vjph;fhy fhRg; gha;r;ry;fs; re;ij khwpfspd; khw;wq;fspd; fhuzkhf jsk;gyilAk; ,lh;Neh;ifahFk;. mit tl;b tPjq;fs;> ntspehl;L ehzakhw;W tPjq;fs; kw;Wk; chpj;Jt tpiyfs;. fk;gdp re;ij ,lh;Neh;iff;fhd ntspg;ghl;bid xd;wpy; th;j;jfk; my;yJ th;j;jfkw;w Njf;fq;fshf tifg;gLj;JtJld; ,e;j xt;nthU Njf;fj;ijAk; NtW Ntwhf Kfhikg;gLj;Jfpd;wJ.

jw;NghJ mjpfhpj;j re;ij ,lh;Neh;ifapd; fhuzkhf gy epjpr; nrhj;J tFg;Gfspd; ngWkjpapy; mjpfhpj;j jsk;gy; kw;Wk; tPo;r;rp mNdfkhd fk;gdpfspd; th;j;jfg; Gj;jfq;fis ghjpf;fyhk;. njhw;wpdhy; tpistpf;fg;gl;l cWjpaw;wjd;ik cs;@h; ehzaj;jpy; mjpfhpj;j mOj;jj;jpid Vw;gLj;Jtjd; fhuzkhf cah;e;j ntspehl;L ehzakhw;W ,lh;Neh;ifapid tpistpf;fyhk;.

tl;b tPjq;fspyhd tPo;r;rp vt;thW fk;gdpapd; tl;btPj czh;jpwDila nrhj;Jf;fs; kw;Wk; nghWg;Gf;fis ghjpf;Fk; kw;Wk; mjd; gpd;duhd ,yhgfuj;jd;ikapyhd tpisT vd;gtw;iw fk;gdp kjpg;gPL nra;fpd;wJ.

**59.4.1** tl;b tPj ,lh;Neh;if

tl;b tPj ,lh;Neh;if vd;gJ re;ij tl;b tPjq;fspyhd khw;wq;fspd; fhuzkhf Xh; epjpapay; fUtpapd; epahag; ngWkjp my;yJ vjph;fhy fhRg; gha;r;ry; jsk;gyilAk; vd;w ,lh;Neh;ifahFk;. re;ij tl;b tPjq;fspyhd khw;wq;fsJ ,lh;Neh;iff;F fk;gdpapd; ntspg;ghlhdJ gpujhdkhf kpjf;Fk; tl;b tPjj;Jldhd fk;gdpapd; ePz;lfhy fld; flg;ghLfSld; njhlh;Ggl;ljhFk;. fk;gdpapd; nfhs;ifahdJ Xh; toikahd mbg;gilapy; njhlh;r;rpahf tl;b tPjq;fis fz;fhzpg;gjhFk;. fk;gdp mjd; tl;b tPj ,lh;Neh;ifapid Xh; rkdhd epiyahd kw;Wk; khw;wkilAk; tl;b tPj epjpr; nrhj;Jf;fs; kw;Wk epjpg; nghWg;Gf;fs; Njf;fj;jpid Kfhikg;gLj;Jfpd;wJ.

gpd;tUk; ml;ltizahdJ 31 khh;r; 2021 kw;Wk; 31 khh;r; 2020 ,y; epiwtile;j tUlq;fSf;fhd fk;gdpapd; ,yhgk; my;yJ el;lf; $w;Wf;;fspd; czh;jpwid> Vida midj;J khwpfSk; epiyahf fhzg;gLk;NghJ> fhl;rpg;gLj;Jfpd;wJ.

| khh;r; 31 ,y; cs;sthwhdJ | **2021** | **2020** |
| --- | --- | --- |
|  | &**. '000** | &**. '000** |
|  |  |  |
| tl;b tPj mjph;r;rpfspd; fhuzkhf ,yhgk; my;yJ el;lf; $w;wpyhd jhf;fk; | | |
| 0.50% | **5,060** | 4,277 |
| 1% | **10,120** | 8,554 |
| -0.50% | **(5,060)** | (4,277) |
| -1% | **(10,120)** | (8,554) |

Kf;fpa mDkhdj;jpw;fhd Fj;jif nghWg;gpd; czh;jpwd;

| Ez;khw;w fld;ngWif tPjq;fSf;fhd czh;jpwd; | **2021** | **2020** |
| --- | --- | --- |
|  | &**. '000** | &**. '000** |
|  |  |  |
| tl;b tPj mjph;r;rpfspd; fhuzkhf epjp epiyikf; $w;wpyhd jhf;fk; | | |
| 1% | **(51,625)** | (41,257) |
| -1% | **53,585** | 43,486 |

epjpr; nrhj;Jf;fspy; kw;Wk; nghWg;Gf;fspy; tl;b tPj ,lh;Neh;ifapd; ntspg;ghL

fPo;fhZk; ml;ltizahdJ th;j;jfk; nra;ag;glhj epjpapay; nrhj;Jf;fs; kw;Wk; nghWg;Gf;fspy; fk;gdpapd; tl;b tPj ,lh;Neh;if ntspg;ghl;bid gFg;gha;T nra;fpd;wJ. fk;gdpapd; nrhj;Jf;fs; kw;Wk; nghWg;Gf;fs; nfhz;Lnry;yg;gLk; njhifapy; cs;slf;fg;gl;Ls;sJld; xg;ge;j kPs;tpiyaply; my;yJ Kjph;Tj; jpfjp ,tw;wpy; vJ Kd;dNuh mjd; mbg;gilapy; tifg;gLj;jg;gl;Ls;sd.

|  | fk;gdp | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 31 khh;r; 2021 ,y; cs;sthwhdJ | nfhz;L  nry;yg;gLk;  njhif | Nfl;lTld; | 3 khjq;fSf;Ff;  FiwthdJ | **3** Kjy; **12**  khjq;fs; | **1** Kjy; **3**  tUlq;fs; | **3** Kjy; **5**  tUlq;fs; | **5**tUlq;fSf;F  Nky; | tl;b mw;wit |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |  |
| nrhj;Jf;fs; |  |  |  |  |  |  |  |  |
| fhR kw;Wk; fhRf;Fr; rkdhditfs; | **2,703,031** | **207,423** | **-** | **-** | **-** | **-** | **-** | **2,495,608** |
| tq;fpfs; kw;Wk; epjp epWtdq;fSldhd kPjpfs; | **5,399,071** | **48,621** | **5,239,950** | **110,500** | **-** | **-** | **-** | **-** |
| epjpr; nrhj;Jf;fs; - ,yhgk; my;yJ el;lj;jpDhlhf ephaag; ngWkjpapy; | **109,787** | **-** | **-** | **-** | **-** | **-** | **-** | **109,787** |
| fld;fs; kw;Wk; tUkjpfs; - ngWkjp Fiwg;Gf; fpuaj;jpy; | **150,655,845** | **10,084,836** | **23,646,215** | **37,222,146** | **64,874,601** | **14,683,282** | **144,765** | **-** |
| fop- tYf;Fd;wy; fl;lzq;fs; | **9,267,938** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Njwpa fld;fs; kw;Wk; tUkjpfs; | **141,387,907** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| epjpr; nrhj;Jf;fs; - Vida tphpthd tUkhdj;jpDlhf epahag; ngWkjpapy; | **309,118** | **-** | **-** | **-** | **-** | **-** | **-** | **309,118** |
| fld; fUtpfs; - ngWkjp Fiwg;Gf; fpuaj;jpy;;; | **6,994,206** | **42,014** | **5,136,618** | **1,815,574** | **-** | **-** | **-** | **-** |
| Vida epjpr; nrhj;Jf;fs; | **126,949** | **-** | **-** | **-** | **-** | **-** | **-** | **126,949** |
| nkhj;jk; | **157,030,069** | **10,382,894** | **34,022,783** | **39,148,220** | **64,874,601** | **14,683,282** | **144,765** | **3,041,462** |
|  |  |  |  |  |  |  |  |  |
| nghWg;Gf;fs; |  |  |  |  |  |  |  |  |
| tq;fpfSf;F nrYj;jNtz;bait | **6,439,310** | **2,044,668** | **212,751** | **708,063** | **3,473,828** | **-** | **-** | **-** |
| thbf;ifahsh;fSf;F nrYj;jNtz;bait | **101,502,931** | **12,983,261** | **25,217,406** | **44,196,736** | **15,373,365** | **3,568,134** | **164,029** | **-** |
| toq;fg;gl;l fld; gpizaq;fs; | **13,825,553** | **1,047,215** | **-** | **6,788,101** | **5,990,237** | **-** | **-** | **-** |
| Vida epjpg; nghWg;Gf;fs; | **4,131,671** | **-** | **-** | **-** | **-** | **-** | **-** | **4,131,671** |
| Fj;jif nghWg;Gf;fs; | **2,286,386** | **-** | **94,358** | **310,505** | **968,680** | **540,782** | **372,061** | **-** |
| nkhj;jk; | **128,185,851** | **16,075,144** | **25,524,515** | **52,003,405** | **25,806,110** | **4,108,916** | **536,090** | **4,131,671** |
| nkhj;j tl;btPj czh;jpwd; ,ilntsp | **28,844,218** | **(5,692,250)** | **8,498,268** | **(12,855,185)** | **39,068,491** | **10,574,366** | **(391,325)** |  |

|  | fk;gdp | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 31 khh;r; 2020 ,y; cs;sthwhdJ | nfhz;L nry;yg;gLk; njhif | Nfl;lTld; | 3 khjq;fSf;Ff;  FiwthdJ | **3** Kjy; **12**  khjq;fs; | **1** Kjy; **3**  tUlq;fs; | **3** Kjy; **5**  tUlq;fs; | **5**tUlq;fSf;F  Nky; | tl;b mw;wit |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |  |
| nrhj;Jf;fs; |  |  |  |  |  |  |  |  |
| fhR kw;Wk; fhRf;Fr; rkdhditfs; | 7,164,139 | 384,414 | 5,129,015 | - | - | - | - | 1,650,710 |
| tq;fpfs; kw;Wk; epjp epWtdq;fSldhd kPjpfs | 3,207,440 | 202,756 | 2,734,287 | 270,397 |  | - | - | - |
| epjpr; nrhj;Jf;fs; - ,yhgk; my;yJ el;lj;jpDhlhf ephaag; ngWkjpapy; | 1,031,719 | - | - | - | - | - | - | 1,031,719 |
| fld;fs; kw;Wk; tUkjpfs; - ngWkjp Fiwg;Gf; fpuaj;jpy; | 156,497,746 | 15,287,682 | 21,649,373 | 37,960,938 | 64,522,858 | 16,980,219 | 96,676 | - |
| fop- tYf;Fd;wy; fl;lzq;fs; | 8,750,235 | - | - | - | - | - | - | - |
| Njwpa fld;fs; kw;Wk; tUkjpfs; | 147,747,511 | - | - | - | - | - | - | - |
| epjpr; nrhj;Jf;fs; - Vida tphpthd tUkhdj;jpDlhf epahag; ngWkjpapy; | 324,381 | - | - | - | - | - | - | 324,381 |
| fld; fUtpfs; - ngWkjp Fiwg;Gf; fpuaj;jpy; | 4,106,963 | 28,443 | 2,141,057 | 1,937,463 | - | - | - | - |
| Vida epjpr; nrhj;Jf;fs; | 232,692 | - | - | - | - | - | - | 232,692 |
| nkhj;jk; | 163,814,845 | 15,903,295 | 31,653,732 | 40,168,798 | 64,522,858 | 16,980,219 | 96,676 | 3,239,502 |
|  |  |  |  |  |  |  |  |  |
| nghWg;Gf;fs; |  |  |  |  |  |  |  |  |
| tq;fpfSf;F nrYj;jNtz;bait | 7,938,185 | 1,289,463 | 1,728,144 | 552,385 | 2,246,877 | 2,121,316 | - | - |
| thbf;ifahsh;fSf;F nrYj;jNtz;bait | 106,701,027 | 11,753,079 | 24,697,553 | 44,997,065 | 20,285,055 | 4,824,545 | 143,730 | - |
| toq;fg;gl;l fld; gpizaq;fs; | 18,479,260 | 1,241,443 | - | 4,472,471 | 7,483,709 | 5,281,637 | - | - |
| Vida epjpg; nghWg;Gf;fs; | 3,014,117 | - | - | - | - | - | - | 3,014,117 |
| Fj;jif nghWg;Gf;fs; | 1,909,098 | - | 98,137 | 317,394 | 773,246 | 384,316 | 336,005 | - |
| nkhj;jk; | 138,041,687 | 14,283,985 | 26,523,834 | 50,339,315 | 30,788,887 | 12,611,814 | 479,735 | 3,014,117 |
| nkhj;j tl;btPj czh;jpwd; ,ilntsp | 25,773,158 | 1,619,310 | 5,129,898 | (10,170,517) | 33,733,971 | 4,368,405 | (383,059) |  |

fPo;fhZk; ml;ltizahdJ FOkj;jpd; th;j;jfk; nra;ag;glhj nrhj;Jf;fs; kw;Wk; nghWg;Gf;fspd; tl;b tPj ,lH;Neh;if ntspg;ghl;bid gFg;gha;T nra;fpd;wJ. FOkj;jpd; nrhj;Jf;fs; kw;Wk; nghWg;Gf;fs; nfhz;L nry;yy; njhifapy; cs;slf;fg;gl;Ls;sJld; xg;ge;j kPs;-tpiyaply; my;yJ Kjph;T jpfjpfs; ,tw;wpy; vJ Kd;dNjh mjd; gpufhuk; tifg;gLj;jg;gl;Ls;sJ.

|  | FOkk; | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 31 khh;r; 2021 ,y; cs;sthwhdJ | nfhz;L nry;yg;gLk; njhif | Nfl;lTld; | 3 khjq;fSf;Ff;  FiwthdJ | **3** Kjy; **12**  khjq;fs; | **1** Kjy; **3**  tUlq;fs; | **3** Kjy; **5**  tUlq;fs; | **5**tUlq;fSf;F  Nky; | tl;b mw;wit |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |  |
| nrhj;Jf;fs; |  |  |  |  |  |  |  |  |
| fhR kw;Wk; fhRf;Fr; rkdhditfs; | **3,844,694** | **1,116,437** | **-** | **-** | **-** | **-** | **-** | **2,728,257** |
| tq;fpfs; kw;Wk; epjp epWtdq;fSldhd kPjpfs; | **8,231,101** | **155,656** | **6,748,378** | **1,255,928** | **71,139** | **-** | **-** | **-** |
| epjpr; nrhj;Jf;fs; - ,yhgk; my;yJ el;lj;jpDhlhf ephaag; ngWkjpapy; | **1,281,753** | **-** | **-** | **-** | **-** | **-** | **-** | **1,281,753** |
| fld;fs; kw;Wk; tUkjpfs; - ngWkjp Fiwg;Gf; fpuaj;jpy; | **159,224,528** | **10,988,903** | **23,551,567** | **39,867,161** | **68,200,436** | **16,165,559** | **450,902** | **-** |
| fop- tYf;Fd;wy; fl;lzq;fs; | **9,882,196** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Njwpa fld;fs; kw;Wk; tUkjpfs; | **149,342,332** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| fhg;GWjp kw;Wk; kPs;fhg;GWjp tUkjpfs; | **1,024,461** | **-** | **-** | **-** | **-** | **-** | **-** | **1,024,461** |
| epjpr; nrhj;Jf;fs; - Vida tphpthd tUkhdj;jpDlhf epahag; ngWkjpapy; | **735,494** | **-** | **426,376** | **-** | **-** | **-** | **-** | **309,118** |
| fld; fUtpfs; - ngWkjp Fiwg;Gf; fpuaj;jpy;;; | **8,593,386** | **87,767** | **5,621,571** | **1,927,618** | **628,368** | **281,196** | **46,866** | **-** |
| nkhj;jk; | **173,053,221** | **12,348,763** | **36,347,892** | **43,050,707** | **68,899,943** | **16,446,755** | **497,768** | **5,343,589** |
|  |  |  |  |  |  |  |  |  |
| nghWg;Gf;fs; |  |  |  |  |  |  |  |  |
| tq;fpfSf;F nrYj;jNtz;bait | **9,003,873** | **2,224,999** | **350,754** | **1,469,660** | **4,611,372** | **347,088** | **-** | **-** |
| thbf;ifahsh;fSf;F nrYj;jNtz;bait | **103,743,716** | **12,883,575** | **26,307,059** | **45,356,462** | **15,450,062** | **3,572,101** | **174,457** | **-** |
| toq;fg;gl;l fld; gpizaq;fs; | **13,684,516** | **1,031,958** | **-** | **6,788,101** | **5,864,457** | **-** | **-** | **-** |
| Vida epjpg; nghWg;Gf;fs; | **4,110,795** | **-** | **-** | **-** | **-** | **-** | **-** | **4,110,795** |
| fhg;GWjp nghWg;Gf;fs; kw;Wk; kPs;fhg;GWjp nrYj;jNtz;baitfs; | **5,015,885** | **-** | **-** | **-** | **-** | **-** | **-** | **5,015,885** |
| Fj;jif nghWg;Gf;fs; | **1,614,660** | **-** | **54,905** | **181,364** | **561,175** | **477,770** | **339,446** | **-** |
| nkhj;jk; | **137,173,445** | **16,140,532** | **26,712,718** | **53,795,587** | **26,487,066** | **4,396,959** | **513,903** | **9,126,680** |
| nkhj;j tl;btPj czh;jpwd; ,ilntsp | **35,879,776** | **(3,791,769)** | **9,635,174** | **(10,744,880)** | **42,412,877** | **12,049,796** | **(16,135)** |  |

|  | FOkk; | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 31 khh;r; 2020 ,y; cs;sthwhdJ | nfhz;L nry;yg;gLk; njhif | Nfl;lTld; | 3 khjq;fSf;Ff;  FiwthdJ | **3** Kjy; **12**  khjq;fs; | **1** Kjy; **3**  tUlq;fs; | **3** Kjy; **5**  tUlq;fs; | **5**tUlq;fSf;F  Nky; | tl;b mw;wit |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |  |
| nrhj;Jf;fs; |  |  |  |  |  |  |  |  |
| fhR kw;Wk; fhRf;Fr; rkdhditfs; | 7,693,032 | 397,361 | 5,129,015 | - | - | - | - | 2,166,656 |
| tq;fpfs; kw;Wk; epjp epWtdq;fSldhd kPjpfs; | 6,661,407 | 202,756 | 3,722,590 | 2,736,061 | - | - | - | - |
| epjpr; nrhj;Jf;fs; -th;j;jfj;jpw;F itj;jpUf;fg;gLgit | 1,198,592 | - | - | - | - | - | - | 1,198,592 |
| fld;fs; kw;Wk; tUkjpfs; - ngWkjp Fiwg;Gf; fpuaj;jpy; | 163,304,880 | 15,744,959 | 21,275,125 | 39,910,054 | 66,197,005 | 19,860,190 | 317,547 | - |
| fop- tYf;Fd;wy; fl;lzq;fs; | 9,169,946 | - | - | - | - | - | - | - |
| Njwpa fld;fs; kw;Wk; tUkjpfs; | 154,134,934 | - | - | - | - | - | - | - |
| fhg;GWjp kw;Wk; kPs;fhg;GWjp tUkjpfs; | 1,194,933 | - | - | - | - | - | - | 1,194,933 |
| epjpr; nrhj;Jf;fs; - Vida tphpthd tUkhdj;jpDlhf epahag; ngWkjpapy; | 1,455,702 | - | - | 234,540 | 161,440 | 681,618 | 53,723 | 324,381 |
| fld; fUtpfs; - ngWkjp Fiwg;Gf; fpuaj;jpy;;; | 4,813,439 | 28,443 | 2,180,693 | 1,948,577 | 222,280 | 255,622 | 177,824 | - |
| nkhj;jk; | 177,152,039 | 16,373,519 | 32,307,423 | 44,829,232 | 66,580,725 | 20,797,430 | 549,094 | 4,884,562 |
|  |  |  |  |  |  |  |  |  |
| nghWg;Gf;fs; |  |  |  |  |  |  |  |  |
| tq;fpfSf;F nrYj;jNtz;bait | 10,978,046 | 1,966,084 | 1,938,458 | 1,146,479 | 3,431,789 | 2,495,236 | - | - |
| thbf;ifahsh;fSf;F nrYj;jNtz;bait | 107,685,592 | 11,732,213 | 24,991,570 | 44,814,342 | 21,166,927 | 4,836,742 | 143,798 | - |
| toq;fg;gl;l fld; gpizaq;fs; | 18,338,039 | 1,226,001 | - | 4,472,472 | 7,483,709 | 5,155,857 | - | - |
| Vida epjpg; nghWg;Gf;fs; | 2,829,708 | - | - | - | - | - | - | 2,829,708 |
| Fj;jif nghWg;Gf;fs; | 1,594,245 | - | 55,961 | 183,262 | 542,017 | 433,765 | 379,240 | - |
| fhg;GWjp nghWg;Gf;fs; kw;Wk; kPs;fhg;GWjp nrYj;jNtz;baitfs; | 5,065,220 | - | - | - | - | - | - | 5,065,220 |
| nkhj;jk; | 146,490,850 | 14,924,298 | 26,985,989 | 50,616,555 | 32,624,442 | 12,921,600 | 523,038 | 7,894,928 |
| nkhj;j tl;btPj czh;jpwd; ,ilntsp | 30,661,189 | 1,449,221 | 5,321,434 | (5,787,323) | 33,956,283 | 7,875,830 | 26,056 |  |

**59.4.2** ehza ,lh;Neh;if

ehza ,lh;Neh;if vd;gJ ntspehl;L ehzakhw;W tPjq;fspyhd khw;wq;fspd; fhuzkhf epjpapay; fUtpapd; ngWkjpahdJ jsk;gyikAk; ,lh;Neh;ifahFk;.

mnkhpf;f nlhyh;fspyhd KjyPLfs; Fiwthf ,Ug;gjdhy;> fk;gdp / FOkj;jpd; ehza ,lh;Neh;if kpfTk; FiwthdjhFk;.

fPo;fhZk; mlltizahdJ 31 khh;r; 2021 ,y; fk;gdp Fwpg;gplj;jf;fsT ntspghl;bid nfhz;l ehzaq;fis Fwpg;gpLtJld;> re;ij ehzakhw;W tPjq;fs; 1% cah;tile;jhy; /Fiwtile;jhy; ,yhgq;fs; / el;lq;fSf;fhd tpistpidAk; Fwpg;gpLfpd;wJ. ,e;j gFg;gha;thdJ Xh; epahakhd rhj;jpakhd ,yq;if &ghtpw;F vjpuhf ehzaj;jpyhd mirtpdJ> Vida midj;J khwpfSk; epiyahf itj;jpUf;fg;gLk;NghJ> ,yhgk; my;yJ el;lf; $w;wpyhd tpisTfis fzpg;gPL nra;fpd;wJ> (th;j;jfk; nra;ag;glhj gzhPjpahd nrhj;Jf;fs; kw;Wk; nghWg;Gf;fspd; ehza czh;jpwdpd; epahag; ngWkjpapd; epkpj;jk;)

ghpkhw;wf tPj mjph;r;rpfspd; fhuzkhf ,yhgk; my;yJ el;lf; $w;wpyhd jhf;fk;.

|  |  | fk;gdp | | FOkk; | |
| --- | --- | --- | --- | --- | --- |
| khh;r; 31 ,y; epiwtile;j tUlj;jpw;fhdJ |  | **2021** | **2020** | **2021** | **2020** |
|  | ehza tPjj;jpyhd  khw;wk; % ,y; | thpf;F Ke;jpa  ,yhgj;jpyhd  tpisT | thpf;F Ke;jpa  ,yhgj;jpyhd  tpisT | thpf;F Ke;jpa  ,yhgj;jpyhd  tpisT | thpf;F Ke;jpa  ,yhgj;jpyhd  tpisT |
|  |  | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |
| USD | 1 | **-** | - | **375** | 482 |
| USD | -1 | **-** | - | **(375)** | (482) |

**59.4.3** chpj;Jt tpiyr; Rl;b

**59.4.3 chpj;Jt tpiy ,lh;Neh;if**

chpj;Jt ,lh;Neh;ifapd; czh;jpwd; gFg;gha;thdJ vt;thW mwpf;ifaplg;gLk; jpfjpapYs;s chpj;Jtg; gpizaq;fspd; epahag; ngWkjpapyhd khw;wq;fs; chpj;Jt re;ij tpiyfspyhd mDkhdpf;fg;gl;l khw;wq;fspd; tpisthf jsk;gyilAk; vd;gij gpujpgypf;fpd;wJ. chpj;Jtg; gpizaq;fspd; epahag; ngWkjpapyhd mirTfs; gpd;tUkhW fz;fhzpf;fg;gLfpd;wJ. KjyPl;Lj; Njf;fjjpy; itj;jpUf;fg;gLk; chpj;Jtg; gpizaq;fspd; epahag; ngWkjpapyhd vjph;T$wg;gl;l khw;wq;fis mDkhdpf;fg;gl;l chpj;Jt tpiy mirTfspd; +/-1% gjpy;czh;thf kjpg;gpLjy; %ykhFk;.

|  | **2021** | | | **2020** | | |
| --- | --- | --- | --- | --- | --- | --- |
| **1%**  mjpfhpg;G/tPo;r;rp  chpj;Jt re;ij tpiyfspy; | Njwpa nrhj;jpd;  ngWkjpapyhd  tpisT | thpf;F Ke;jpa  ,yhgj;jpyhd  tpisT | tphpthd  tUkhdj;jpyhd  tpisT | Njwpa nrhj;jpd;  ngWkjpapyhd  tpisT | thpf;F Ke;jpa  ,yhgj;jpyhd  tpisT | tphpthd  tUkhdj;jpyhd  tpisT |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| fk;gdp |  |  |  |  |  |  |
| epjpr; nrhj;Jf;fs; - ,eepng | **98** | **98** | **-** | 136 | 136 | - |
| epjpr; nrhj;Jf;fs; - Vtptepng | **3,091** | **-** | **3,091** | 3,244 | - | 3,244 |
|  |  |  |  |  |  |  |
| FOkk; |  |  |  |  |  |  |
| epjpr; nrhj;Jf;fs; - ,eepng | **248** | **248** | **-** | 272 | 272 | - |
| epjpr; nrhj;Jf;fs; - Vtptepng | **3,091** | **-** | **3,091** | 3,244 | - | 3,244 |

**59.4.4** gz;lq;fspd; tpiy ,lh;Neh;if

gz;lq;fspd; tpiy ,lh;Neh;if vd;gJ gz;lq;fspd; tpiy jsk;gy;fspd; fhuzkhf vjph;fhy re;ij ngWkjp kw;Wk; vjph;fhy tUkhd msTNfhypd; cWjpaw;wjd;ikapid Fwpg;gpLfpd;wJ. FOkj;jpd; jq;ff; fldpd; Kf;fpaj;Jtj;jpid fUjp> jq;fj;jpd; tpiyapyhd tpiuthd khw;wq;fs; ,yhgk; my;yJ el;lf; $w;wpid Nkhrkhf ghjpf;fyhk;. jq;fj;jpd; tpiyapyhd jsk;gy;fs; re;ij ,lh;Neh;iff;F ,l;Lr;nry;Yk; vd;gJld; ,J ,e;jf; fUtpAld; ,ize;Js;s gpujhd fld; ,lh;Neh;if %ykhFk;.

jq;fj;jpd; tpiyfspyhd Nkhrkhd khw;wq;fspypUe;J vOfpd;w fld; kw;Wk; re;ij ,lh;Neh;iffis Kfhikg;gLj;Jtjw;F gpd;tUk; %Nyhghaq;fis FOkk; gad;gLj;Jfpd;wJ.

* ngWkjpf;fhd fld; (ngf) - xt;nthU jq;fg; gTZf;Fkhd Kw;gzf; nfhLg;gdTfis khw;wpaikf;Fk; Xh; nray;Kiwapid FOkk; mKy;gLj;Jfpd;wJ. ,J Xh; Fwpf;Nfhshd ngWkjpf;fhd fld; tpfpjhrhuj;jpid guhkhpg;gjw;fhFk;.
* fUtpapd; tho;ehs; - Xh; fld; ,lh;Neh;if Kfhikj;Jt %Nyhghakhf FOkkhdJ Nritfis Fiwthd Neuj;jpy; tpepNahfpj;jy; Xh; tpiuthd kPl;ly; nray;Kiwapid ,aYikahf;Ffpd;wJ.

**59.5** nraw;ghl;L ,lh;Neh;if

nraw;ghl;L ,lh;Neh;if vd;gJ Kiwik fhhpaj;jtWfs;> kdpj gpiofs;> Nkhrb my;yJ ntspthhp epfo;TfspypUe;J vOfpd;w el;l ,lh;Neh;ifahFk;. fl;Lg;ghLfs; tpidj;jpwDld; nraw;gLtjw;F jtWk;NghJ> nraw;ghl;L ,lh;Neh;ifahdJ ew;ngahpy; ghjpg;gpid Vw;gLj;jyhk;> rl;l my;yJ Kiwikg;gLj;jy; tpisTfisf; nfhz;bUf;fyhk; my;yJ epjpapay; el;lj;jpw;F ,l;Lr;nry;yyhk;.

fk;gdpapd; nraw;ghl;L ,lh;Neh;ifahdJ rig mq;fPfhpf;fg;gl;l nraw;ghl;L ,lh;Neh;if Kfhikj;Jtf; nfhs;if fl;Lg;ghl;L tuk;GWifapDhlhf Kfhikg;gLj;jg;gLtJld; ,J rhj;jpakhd ,lh;Neh;iffis fz;fhzpj;jy; kw;Wk; tpilaspj;jy; vd;gtw;iw cs;slf;Fk;.

**59.6** fhg;GWjp ,lh;Neh;iffs;

gPgs;]; ,d;#ud;]; gpvy;rp (gP,) fk;gdpapd; Xh; Jizf;fk;gdp vd;gJld; mjd; gpujhd tzpfk; nghJthd fhg;GWjp tzpfj;jpid Nkw;nfhs;tjhFk;. gP, ,d; rl;luPjpahd 31 khh;r; 2021 ,y; epiwtile;j tUlj;jpw;fhd vOfpd;w ,lh;Neh;iffs; kw;Wk; mtw;wpd; Kfhikj;Jtk; gpd;tUkhW.

**59.6.1** Kiwikg;gLj;jy; tuk;GWif

Kiwikg;gLj;Jgth;fs; gpujhdkhf fhg;GWjpAWeh;fspd; chpikfis ghJfhg;gjpy; mf;fiwAilath;fsha; ,Ug;gJld; fhg;GWjpAWeh;fspd eyd;fSf;fhf gP, jpUg;jpfukhf eltbf;iffis Kfhikg;gLj;Jtjid cWjpg;gLj;Jtjw;fhf neUf;fkhd fz;fhzpf;fpd;wJ. mNjrkak;> nghUshjhu mjph;r;rpfs; my;yJ ,aw;if mdh;j;jq;fspypUe;J vOfpd;w vjph;ghuhj nghWg;Gf;fis re;jpg;gjw;F gP, Xh; nghUj;jkhd fld;jPh;Tj;jpwd; epiyikapid cWjpg;gLj;JtjpYk; mf;fiwahAs;sJ.

Xh; fhg;GWjpahsh; vd;w tifapy;> gP, ,dJ nraw;ghLfs; ,yq;if fhg;GWjpr; rigapd; Kiwikg;gLj;jy; Nkw;ghh;itf;F cl;gLfpd;wJ. gP, nghUj;jkhd xOq;FtpjpfSld; ,zf;fg;ghL fhz;gjw;fhf mtrpakhd eltbf;ifapid Nkw;nfhz;Ls;sJld; ,t;tUlk; KOtJk; mtw;Wld; ,zq;fpAs;sd.

**59.6.2** fhg;GWjp xg;ge;jq;fspypUe;J vOfpd;w ,lh;Neh;iffspd; jd;ik kw;Wk; vy;iy

fhg;GWjp xg;ge;jq;fspypUe;J vOfpd;w ,lh;Neh;iffis Kfhikg;gLj;Jtjw;fhd Fwpf;Nfhs;fs;> nfhs;iffs; kw;Wk; nray;Kiwfs;gP, mjd; gpujhd ngWkjp cUthf;fy; eltbf;ifapd; fhuzkhf Vida epWtdq;fsJ ,lh;Neh;iffis tpUg;gj;Jld; nghWg;Ngw;fpd;wJ. ,J fhg;GWjp tzpfj;jpd; ikakhFk; kw;Wk; fhg;GWjp nra;ag;gl;l ,lh;Neh;ifapyhd rhj;jpakhd jhf;fj;ij kjpg;gpLtjw;fhd vt;tpjkhd KOepiwthd KiwAk; ,y;iy. MAsy;yhj fhg;GWjp tzpfj;jpw;F kpfTk; fzprkhd ,lh;Neh;iffs; fhyepiy khw;wq;fs;> ,aw;if mdh;j;jq;fs; kw;Wk; gaq;futhj eltbf;iffs; vd;gitahFk;.

Nkw;$wg;gl;l ,lh;Neh;if ntspg;ghlhdJ fhg;GWjp xg;ge;jq;fspd; Xh; ghhpa Njf;fj;jpdpilNa kw;Wk; G+Nfhs gphpTthhpahf gd;Kfg;gLj;JtjDhlhf Fiwf;fg;gLfpd;wJ. gP, ,d; ,lh;neh;if Kfhikj;Jt tuk;GWifahdJ %Nyhgha ,lh;Neh;if> mDkhdpf;fg;gl;l ,lh;Neh;iffs; kw;Wk; rhj;jpakhd ,lh;Neh;iffspy; Kd;dpWj;jk; nra;fpd;wJ. gP, ,lh;Neh;iffis mtw;wpd; %yk;> gP, ,y; mtw;wpd; jhf;fk; Nghd;wtw;wpy; ,lh;Neh;iffis ,dq;fz;L tifg;gLj;JtJld; mtw;iwf; ifahStjw;fhd njhpthd %Nyhghaq;fisAk; Nkw;nfhs;fpd;wJ.

,lh;Neh;iffis Kfhikg;gLj;Jtjw;fhf gad;gLj;jg;gLk; Kiw

,lh;Neh;if tpUg;gk; kw;Wk; ,lh;Neh;if rfpg;Gzh;T

gP, fhg;GWjpr; re;ijapd; ruhrhpf;Fk; Nkyhf Xh; kpjkhd ,lh;Neh;if tpUg;gj;jpid guhkhpg;gjw;fhd Xh; %Nyhgha jPh;khdj;jpid Nkw;nfhz;Ls;sJ. Vnddpy; mJ Xh; Vw;Wf;nfhs;sf;$ba ,lh;Neh;if kl;lj;jpy; gq;Fjhuh; ngWjpapid cUthf;Ftjw;fhd rpwg;ghd rhj;jpaj;jpw;F mDkjpg;gjdhyhFk;. gP, gd;Kfg;gLj;jYhlhf epiyaw;wjd;ik kw;Wk; rhj;jpakhd fPo;Nehf;fpa ,lh;Neh;ifapid Kfhikg;gLj;Jfpd;wJ.

mjph;r;rp el;lq;fis ,dq;fhZjy;

gP, jw;NghJ ghhpasT rhj;jpakhd mjph;r;rp el;lq;fisAilajhf ,dq;fhzg;gl;l nghUshjhu ngWkjpapid fzprkhdsT ghjpf;ff;$ba rhj;jpakhd %d;W ,lh;Neh;iffs; fhzg;gLfpd;wd. mit NguopT> xJf;Fjy; kw;Wk; chpj;Jt KjyPl;L ,lh;Neh;if vd;gitahFk;. gP, mjph;r;rp el;lq;fsJ ,lh;Neh;ifapid Fwpg;gpl;l ,lh;Neh;iffSf;fhd rfpg;Gj;jd;ik kw;Wk; gP, ntspg;ghbl tpUk;Gk; %yjd njhifapyhd tiuaiwfis cUthf;Ftjd; %yk; Kfhikg;gLj;Jfpd;wJ.

xg;ge;j tifthhpahf MAsy;yhj fhg;GWjp xg;ge;j nghWg;Gf;fspd; nrwptpid fPo;fhZk; ml;ltizahdJ Fwpg;gpLfpd;wJ.

|  | **31** khh;r; **2021** | | | **31** khh;r; **2020** | | |
| --- | --- | --- | --- | --- | --- | --- |
|  | nkhj;j  nghWg;Gf;fs; | kPs;fhg;GWjp  tUkjpfs; | Njwpa  nghWg;Gf;fs; | nkhj;j  nghWg;Gf;fs; | kPs;fhg;GWjp  tUkjpfs; | Njwpa  nghWg;Gf;fs; |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |
| Nkhl;lhh; | **655,925** | **70,757** | **585,168** | 769,853 | 46,757 | 723,096 |
| fly;fhg;gPL | **5,792** | **5,607** | **185** | 1,695 | 1,160 | 535 |
| jP | **96,986** | **120,000** | **(23,014)** | 411,378 | 334,342 | 77,036 |
| ehdhtpjkhdit | **182,361** | **80,914** | **101,447** | 143,830 | 50 | 143,780 |
| nkhj;jk; | **941,064** | **277,278** | **663,786** | 1,326,756 | 382,309 | 944,447 |

Nfhuy;fs; mgptpUj;jp ml;ltiz

gpd;tUk; ml;ltizahdJ xt;nthU fhyhz;Lf;Fkhd jpuz;l Ml;gl;l Nfhuy;fsJ kjpg;gPl;Lld; ,w;iwf;F tiuf;Fkhd jpuz;l nfhLg;gdTfisAk; fhz;gpf;fpd;wJ.

2021 f;fhd epYitapYs;s nkhj;j MAsy;yhj fhg;GWjpf; Nfhuy;fs; Vw;ghL

| tpgj;Jf; fhyk; | Ml;gl;l jpuz;l Nfhuy;fspd; eilKiw kjpg;gPL | | | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2010/11** | **2011/12** | **2012/13** | **2013/14** | **2014/15** | **2015/16** | **2016/17** | **2017/18** | **2018/19** | **2019/20** | **2020/21** | nkhj;jk; |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2020/21 | 193 | 10,771 | 1,012 | 685 | 539 | 2,236 | 10,692 | 11,085 | 32,949 | 3,072 | **3,536,534** | 3,609,768 |
| 2019/20 | - | 42,085 | 5,515 | 1,591 | 1,014 | 2,662 | 4,183 | 31,282 | 92,881 | 3,803,005 |  | 3,984,218 |
| 2018/19 | (120) | 11,385 | 51 | (8,584) | 4,918 | (9,647) | 21,099 | 73,912 | 3,165,480 |  |  | 3,258,494 |
| 2017/18 | (844) | 4,738 | (608) | 8,298 | 5,704 | 21,071 | 33,255 | 2,792,805 |  |  |  | 2,864,419 |
| 2016/17 | (945) | (113) | (17,006) | (8,555) | 5,397 | 50,267 | 2,635,203 |  |  |  |  | 2,664,248 |
| 2015/16 | 1,703 | 6,377 | (5,165) | 35,874 | 31,044 | 2,182,704 |  |  |  |  |  | 2,252,537 |
| 2014/15 | 1,465 | 1,577 | 28,391 | (15,126) | 2,040,473 |  |  |  |  |  |  | 2,056,780 |
| 2013/14 | 3,148 | 50,297 | (167,837) | 2,042,094 |  |  |  |  |  |  |  | 1,927,702 |
| 2012/13 | 4,224 | (58,704) | 2,042,934 |  |  |  |  |  |  |  |  | 1,988,454 |
| 2011/12 | 2,762 | 1,396,938 |  |  |  |  |  |  |  |  |  | 1,399,700 |
| 2010/11 | 213,653 |  |  |  |  |  |  |  |  |  |  | 213,653 |
| Ml;gl;l jpuz;l Nfhuy;fspd; eilKiw kjpg;gPL | 225,239 | 1,465,351 | 1,887,287 | 2,056,277 | 2,089,089 | 2,249,293 | 2,704,432 | 2,909,084 | 3,291,310 | 3,806,077 | **3,536,534** | 26,219,973 |

| tpgj;Jf;fhyk; | ,Jehs;tiuf;Fkhd jpuz;l nfhLg;gdT | | | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2010/11** | **2011/12** | **2012/13** | **2013/14** | **2014/15** | **2015/16** | **2016/17** | **2017/18** | **2018/19** | **2019/20** | **2020/21** | nkhj;jk;**l** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2020/21 | (193) | (3,154) | (9,536) | (6,513) | (8,510) | (11,979) | (16,068) | (19,079) | (33,096) | (761,838) | **(3,025,348)** | (3,895,314) |
| 2019/20 | - | (84,791) | (9,222) | (4,101) | (13,820) | (21,259) | (15,975) | (39,809) | (551,787) | (2,956,804) |  | (3,697,568) |
| 2018/19 | - | (16,329) | (5,532) | (14,079) | (15,396) | (26,780) | (26,927) | (515,478) | (2,646,682) |  |  | (3,267,203) |
| 2017/18 | (2,129) | (8,627) | (10,057) | (10,447) | (13,186) | (30,768) | (468,923) | (2,267,584) |  |  |  | (2,811,721) |
| 2016/17 | (390) | (8,262) | (16,478) | (12,958) | (23,979) | (389,878) | (2,129,944) |  |  |  |  | (2,581,889) |
| 2015/16 | (1,718) | (16,664) | (53,691) | (28,525) | (395,617) | (1,743,315) |  |  |  |  |  | (2,239,530) |
| 2014/15 | (2,329) | (19,215) | (29,760) | (329,993) | (1,586,379) |  |  |  |  |  |  | (1,967,676) |
| 2013/14 | (3,495) | (57,574) | (252,384) | (1,621,312) |  |  |  |  |  |  |  | (1,934,765) |
| 2012/13 | (5,154) | (311,763) | (1,465,582) |  |  |  |  |  |  |  |  | (1,782,499) |
| 2011/12 | (72,227) | (893,615) |  |  |  |  |  |  |  |  |  | (965,842) |
| 2010/11 | (134,902) |  |  |  |  |  |  |  |  |  |  | (134,902) |
| ,Jehs; tiuf;Fkhd jpuz;l nfhLg;gdT | (222,537) | (1,419,994) | (1,852,242) | (2,027,928) | (2,056,887) | (2,223,979) | (2,657,837) | (2,841,950) | (3,231,565) | (3,718,642) | **(3,025,348)** | (25,278,909) |
| epYitapYs;s nkhj;j Nfhuy;fs; | 2,702 | 45,357 | 35,045 | 28,349 | 32,202 | 25,314 | 46,595 | 67,134 | 59,745 | 87,435 | **511,186** | 941,064 |

2021 f;fhd epYitapYs;s Njwpa MAsy;yhj fhg;GWjp Nfhuy;fspd; Vw;ghL

| tpgj;Jf; fhyk; | Ml;gl;l jpuz;l Nfhuy;fspd; eilKiw kjpg;gPL | | | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2010/11** | **2011/12** | **2012/13** | **2013/14** | **2014/15** | **2015/16** | **2016/17** | **2017/18** | **2018/19** | **2019/20** | **2020/21** | nkhj;jk; |
|  | &**. '000** | &**. '000** | &**. '000** | &**R '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2020/21 | 193 | 10,771 | 1,012 | 685 | 539 | 2,236 | 10,139 | 12,479 | 34,119 | 88,484 | **3,339,422** | 3,500,079 |
| 2019/20 | - | 321 | 5,515 | 1,591 | 1,014 | 2,667 | 4,325 | 37,666 | 79,873 | 3,398,413 |  | 3,531,385 |
| 2018/19 | (120) | 11,400 | 51 | (11,575) | 5,037 | (3,500) | 24,501 | 77,270 | 3,106,289 |  |  | 3,209,353 |
| 2017/18 | (844) | 9,001 | (608) | 14,290 | 5,742 | 15,721 | 37,716 | 2,692,279 |  |  |  | 2,773,297 |
| 2016/17 | (945) | (128) | (16,949) | (10,511) | 6,864 | 59,287 | 2,549,666 |  |  |  |  | 2,587,284 |
| 2015/16 | 1,599 | 6,454 | (3,982) | 34,203 | 16,076 | 2,100,737 |  |  |  |  |  | 2,155,087 |
| 2014/15 | 1,465 | 2,382 | 28,151 | (15,127) | 2,023,094 |  |  |  |  |  |  | 2,039,965 |
| 2013/14 | 3,157 | 51,344 | (158,485) | 2,034,121 |  |  |  |  |  |  |  | 1,930,137 |
| 2012/13 | 4,239 | (15,515) | 1,976,422 |  |  |  |  |  |  |  |  | 1,965,146 |
| 2011/12 | 4,621 | 1,224,086 |  |  |  |  |  |  |  |  |  | 1,228,707 |
| 2010/11 | 209,132 |  |  |  |  |  |  |  |  |  |  | 209,132 |
| Ml;gl;l jpuz;l Nfhuy;fspd; eilKiw kjpg;gPL | 222,497 | 1,300,116 | 1,831,127 | 2,047,677 | 2,058,366 | 2,177,148 | 2,626,347 | 2,819,694 | 3,220,281 | 3,486,897 | **3,339,422** | 25,129,572 |

| tpgj;Jf; fhyk; | ,Jehs;tiuf;Fkhd jpuz;l nfhLg;gdTfs; | | | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2010/11** | **2011/12** | **2012/13** | **2013/14** | **2014/15** | **2015/16** | **2016/17** | **2017/18** | **2018/19** | **2019/20** | **2020/21** | nkhj;;jk;**l** |
|  | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** | &**. '000** |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2020/21 | (193) | (3,154) | (9,536) | (6,513) | (8,510) | (11,979) | (15,515) | (18,797) | (19,011) | (508,359) | **(2,938,267)** | (3,539,834) |
| 2019/20 | - | (13,201) | (9,222) | (4,101) | (13,820) | (21,259) | (15,969) | (32,630) | (521,977) | (2,902,120) |  | (3,534,299) |
| 2018/19 | - | (16,329) | (5,532) | (11,079) | (15,396) | (26,799) | (25,385) | (492,761) | (2,619,040) |  |  | (3,212,321) |
| 2017/18 | (2,129) | (8,627) | (10,057) | (10,432) | (13,132) | (30,608) | (446,918) | (2,209,836) |  |  |  | (2,731,739) |
| 2016/17 | (390) | (8,244) | (16,282) | (12,833) | (23,866) | (387,579) | (2,075,965) |  |  |  |  | (2,525,159) |
| 2015/16 | (1,614) | (16,664) | (31,860) | (27,883) | (369,486) | (1,756,890) |  |  |  |  |  | (2,204,397) |
| 2014/15 | (2,329) | (17,417) | (29,152) | (329,883) | (1,564,956) |  |  |  |  |  |  | (1,943,737) |
| 2013/14 | (3,495) | (32,280) | (226,969) | (1,593,260) |  |  |  |  |  |  |  | (1,856,004) |
| 2012/13 | (5,123) | (248,760) | (1,424,239) |  |  |  |  |  |  |  |  | (1,678,122) |
| 2011/12 | (71,904) | (881,711) |  |  |  |  |  |  |  |  |  | (953,615) |
| 2010/11 | (131,282) |  |  |  |  |  |  |  |  |  |  | (131,282) |
| ,Jehs;tiuf;Fkhd jpuz;l nfhLg;gdTfs; | (218,459) | (1,246,387) | (1,762,849) | (1,995,984) | (2,009,166) | (2,235,114) | (2,579,752) | (2,754,024) | (3,160,028) | (3,410,479) | **(2,938,267)** | (24,310,509) |
| epYitapYs;s Njwpa Nfhuy;fs; | 4,038 | 53,729 | 68,278 | 51,693 | 49,200 | (57,966) | 46,595 | 65,670 | 60,253 | 76,418 | **401,155** | 819,063 |

**60.** mwpf;ifaplg;gLk; jpfjpapd; gpd;duhd epfo;Tfs;

mwpf;ifaplg;gLk; jpfjpaypUe;J> fPNo ntspg;gLj;jg;gl;lit jtpu> epjpf; $w;Wf;fspd; nrk;ikahf;fy; Njitg;gLk; my;yJ ntspg;gLj;jy; Njitg;gLk; vt;tpjkhd #oYk; votpy;iy.

khh;r; 2020 ,y; Nfhtpl;-19 gutypidj; njhlh;e;J ,uz;lhk; kw;Wk; %d;whk; miyfs; cs;@hpYk; cyfshtpa uPjpapy; tzpfq;fs; kw;Wk; ifj;njhopy;fSf;F cWjpapd;ikfs;> fl;Lg;ghLfs; kw;Wk; njhw;Wld; ,ize;Js;s tiuaiwfspd; epkpj;jk; rthy;fis Vw;gLj;jpd. jw;Nghija Nfhtpl;-19 njhw;wpd; fhuzkhf gazpfs; Nghf;Ftuj;J Nritfs; kw;Wk; Rw;Wyhj;Jiw vd;gtw;wpy; <Lgl;Ls;s tzpfq;fs; kw;Wk; jdpegh;fspdhy; Kfq;nfhLj;j rpukq;fs; kw;Wk; fl;Lg;ghLfis fUj;jpnyLj;J ,yq;if kj;jpa tq;fpahdJ chpkkspf;fg;gl;l th;j;jf tq;fpfs;> chpkkspf;fg;gl;l tpNrl tq;fpfs;> chpkkspf;fg;gl;l epjpf; fk;gdpfs; kw;Wk; tpNrl Fj;jiff; fk;gdpfs; (epjp epWtdq;fs;) Mfpatw;iw 1 Vg;uy; 2021 Kjy; mj;jifa tzpfq;fs; kw;Wk; jdpegh;fSf;F MW khjq;fSf;F my;yJ mjw;F Fiwthd fhyj;jpw;F> nghUj;jkhdthW> ,tw;wpdhy; ngwg;gl;l Fj;jif trjpfis toq;FkhW Ntz;Ljy; tpLj;jJ. ,e;j trjpf;F chpj;jhd fld;ngWeh;fs; nghJ gazpfs; Nghf;Ftuj;J> jdpahh; gazpfs; Nghf;Ftuj;J kw;Wk; Rw;Wyhj;Jiwapy; <Lgl;Ls;sth;fSf;F MFk;.

NkYk; fk;gdpahdJ Muk;g jhf;f kjpg;gPl;bid Nkw;nfhz;Ls;sJld; Kfhikj;JtkhdJ ,e;j vjph;kiwahd jhf;fkhdJ Kiwikg;gLj;jy; %yjdj; Njitg;ghLfis epiwNtw;Wtjw;fhd fk;gdpapd; Mw;wypy; VNjDk; Nkyjpf mOj;jj;jpid Vw;gLj;jhJ vd fUJfpd;wJ. vt;thwhapDk;> fk;gdpahdJ njhlh;e;Jk; #o;epiyapid kjpg;gpLtJld; Fiwf;Fk; eltbf;iffis vLf;fpd;wJ. ,J rhj;jpakhd jhf;fq;fis Fiwg;gjw;F mjd; ,ilNaw;ghl;L jpl;lq;fs; kw;Wk; ,lh;Neh;if Kfhikj;Jt topKiwfis> #o;epiyahdJ ntspg;gLk;NghJ> ,w;iwg;gLj;Jfpd;wJ. fk;gdp ,kt ,d; epthuz jpl;lq;fSf;fika ghjpf;fg;gl;l thbf;ifahsh;fSf;F cWJizapid toq;Fk; mjd; Kaw;rpfis njhlUk;.

,e;j rYiffSf;fhd jfikf;fhd Ntz;Ljiy kjpg;gpLk; nray;KiwahdJ ,d;dKk; ele;jtz;zKs;sJld; mJ epiwNtw;wg;gl;lTld; fk;gdpapd; tUtha; kw;Wk; ,yhgfuj;jd;ikapy; kpfTk; Jy;ypakhf mstpLtjw;F ,aYk;. ,e;j epthuz eltbf;iffs; mwpf;ifaplg;gLk; jpfjpf;F gpd;dh; epfo;tJld; ,J 2021 ,d; tUlhe;j epjpf; $w;Wf;fspy; vt;tpj nrk;ikahf;fYk; Nkw;nfhs;sg;gltpy;iy.

Nfhtpl;-19 njhw;W njhlh;ghd ,lh;Neh;if Kfhikj;Jtj;jpyhd kjpg;gPL epjpf; $w;Wf;fspd; gf;fk; 280 ,y; fhzg;gLk; Fwpg;G 59 ,y; ntspg;gLj;jg;gl;Ls;sd.