ބަދިން ހިސާބު

2018

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ފައިން ހުސާބުތަކުން

ބެލެންސްشیٹ

		2015	2016	2017	2018
ބޭންކުން	ރ. އަންނ ގެން	13,664,851	6,047,128	4,436,039	4,578,797
ބެލެންސްشیٹ ކުރެހުންތައް	%	41%	94%	1%	39%
ދުވަހުގެ ހަރަކާ ހަވާލުވާންވާ ކަންކަން	ރ. އަންނ ގެން	6,075,668	4,521,588	40,941-	1,537,905
ހިންގާން ބޭނުންކުރާ ކުރެހުން		0·18	0·13	0·0012-	0·0451
ހިންގާން ބާރުވެރިކަން	ރ. އަންނ ގެން	0	0	0	0
ހިންގ�ބިން ބަދަލު	%	38%	22%	-0·20%	7·04%

ފައިން ހާސިލް

		2015	2016	2017	2018
ބަންކުން ވަނިވި ފައިސާ ބަދަލުކުރި ހިސާބުން	ރ. އަންނ ގެން	4,302,458	2,551,668	2,162,189	2,357,661
ދެކުންވާ ބިલުތަކުން	ރ. އަންނ ގެން	94,449,980	50,760,939	46,478,070	47,054,011
ހިންގާން ބޭނުންކުރާ ދެކުންވާ	ރ. އަންނ ގެން	2·8	1·5	1·4	38.1
ހިންގާން ބޭނުން ކުރާ ބިલުތައް	ރ. އަންނ ގެން	1·35	0·99	0·96	0·98

ބަންދުކުރެވިފައިވާ ހަދާ

		2015	2016	2017	2018
ހަރަކާ ބަދަލުކުރެވުނު ހަދާ	ދުވަހުން	10	10	10	10
ހަރަކާ ބަދަލުކުރެވިފައި ހުންނަ ، ،ދ ، ،ދ	ދުވަހުން	14	13	11	10
،ﷺ ،ﷺ ،ﷺ ،ﷺ ،ﷺ	،ﷺ	10	10	10	10
،ﷺ ،ﷺ ،ﷺ ،ﷺ ،ﷺ	،ﷺ	340,873,540	340,873,540	340,873,540	340,873,540

ކުންފުނިން ބަދަލުވާ

ވިژަން

އެމްބެސީގެ ވިژަން ތަކުން ދެން ބަދަލުވާ ދިވެހިރާއްޖެއަށް ބާވައިދިން ކުންފުނިން ؛ ކުންފުނީގެ ބިން ބަދަލުވެދިއުން ؛ ބަންދުކުރުން ؛ ބަދަލުކުރުން ؛ ބަދަލުކުރުން ؛ ؛ ؛

ހިންގުން ދިން ބަންދުތައް

ތެރެއިން ކުރިން ބަންދުކުރެވުނު ބަންދުތަކުން ބަންދުކުރެވިފައިވާ ބަންދުތަކުން ؛ ؛ ؛

ކުންފުނީގެ ޢިތުބާރުތަކުން

(1 ފެब्रުއަރީ 2018 ން 31 ޖެނުއަރީ 2018 ގެ ތެރެއަށް ޢިތުބާރުތަކުގެ ބަދަލުތަކުން)

ނަން	ވަظީफާ	ހިންގާފައި	ތާریख
ހަސަން ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛	؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛	؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ / ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛	25 ؛ ؛ ؛ ؛ 2015 ؛ 6 ؛ ؛ ؛ ؛ 2019
؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛	؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛	؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛	16 ؛ ؛ 2016 ؛ 22 ؛ ؛ ؛ ؛ 2018 ؛
؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛	؛ ؛ ؛ ؛	؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛	30 ؛ ؛ 2018 ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛
؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛	؛ ؛ ؛ ؛	؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ / ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛	30 ؛ ؛ 2018 ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛
؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛	؛ ؛ ؛ ؛	؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ / ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛	30 ؛ ؛ 2018 ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛
؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛	؛ ؛ ؛ ؛	؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ / ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛	25 ؛ ؛ ؛ ؛ 2015 ؛ 6 ؛ ؛ ؛ ؛ 2019 ؛
؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛	؛ ؛ ؛ ؛	؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ / ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛	19 ؛ ؛ 2016 ؛ 6 ؛ ؛ ؛ ؛ 2019 ؛
؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛	؛ ؛ ؛ ؛	؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ / ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛	30 ؛ ؛ 2018 ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛
؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛	؛ ؛ ؛ ؛	؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ / ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛	30 ؛ ؛ 2018 ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛

**ش.ؤ: 2019 ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛

ކުރިން ހުންނަ ބާރުތަކުން ކުރެވިފައިވާ ކުރިން

ނަން	ވަޒީފާ	ހިންގި ތަން	ދުއްވި ތާریخ
ހަނާން ؤ ؤ ؤ ؤ ؤ ؤ	ؤ ؤ ؤ ؤ	ؤ ؤ ؤ ؤ ؤ ؤ ؤ	11 ؤ ؤ ؤ 2018 ؤ ؤ ؤ ؤ ؤ ؤ
ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ	ؤ ؤ ؤ ؤ	ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ	11 ؤ ؤ ؤ 2018 ؤ 6 ؤ ؤ ؤ ؤ ؤ 2019 ؤ ؤ ؤ ؤ ؤ
ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ	ؤ ؤ ؤ ؤ	ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ	11 ؤ ؤ ؤ 2018 ؤ ؤ ؤ ؤ ؤ ؤ
ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ	ؤ ؤ ؤ ؤ	ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ	11 ؤ ؤ ؤ 2018 ؤ 6 ؤ ؤ ؤ ؤ ؤ 2019 ؤ ؤ ؤ ؤ ؤ

ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ

ނަން	ވަؤ	ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ	ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ
ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ	ؤ ؤ ؤ ؤ	ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ	11 ؤ ؤ ؤ 2018 ؤ 6 ؤ ؤ ؤ ؤ ؤ 2019 ؤ ؤ ؤ ؤ ؤ
ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ	ؤ ؤ ؤ ؤ	ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ	11 ؤ ؤ ؤ 2018 ؤ ؤ ؤ ؤ ؤ ؤ
ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ	ؤ ؤ ؤ ؤ	ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ	11 ؤ ؤ ؤ 2018 ؤ 6 ؤ ؤ ؤ ؤ ؤ 2019 ؤ ؤ ؤ ؤ ؤ
ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ	ؤ ؤ ؤ ؤ	ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ	11 ؤ ؤ ؤ 2018 ؤ ؤ ؤ ؤ ؤ ؤ

ؤ ؤ ؤ ؤ ؤ ؤ ؤ

ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ ؤ

ތުންބެހެއްޓުން ހިންގާފައިވާ ފައިސާ

ހިންގާފައި ތަފުސީލު	ހިންގާފައިވާ ފައިސާ	10ން ކުރިން	%
ބޭއަދު ހިންގާފައިވާން	18,428,278	184,282,780	53
ހަތަރުން	15,659,076	156,590,760	47
ޖުމްލަ	34,087,354	340,873,540	100
ހުންބަހުން ދިން ބަޖެޓް	100,000,000	1,000,000,000	
ބަލި ބަދަލުން ދިން ބަޖެޓް	34,087,354	340,083,540	

ތުންބެހެއްޓުން ބިން ބަންދުކުރާ ފަރާތުން ކަންކަން ކުރުން

ކުންފުނި	ބިން ބަންދުކުރާ ފަރާތުން ކުރިން ކުރެވިފައިވާ ތަރުތީބު ބަދަލުކުރުން 2ވަނަ ވަރުދިވެ، ހ. ބަލި. ކެއުންބަންދުން ބަލި، ދިވެހިރާއްޖެ
ހިންގާފައި ފަރާތް	ދިވެހިރާއްޖެ ފަރާތްތަކުން
ތުންބެހެއްޓުން %	20%

ކުރިއަރުވާން ژިއުން

ހިއުމަން ރިސާރުސް،

ތެރެންވިލާ ، ،ކ ،ބ ،ﷺ ،ﷺ ،ﷺ

ژۯؤچٮژ ٮِۼٮٮٯٮۼ ژٮٮٯ

ڭٮٮٯٮژٮٮۼ 2018 ٯٮۼ ٮٮٮٮٮٮ ڭٮڭٮژٮٮٮ ٮٮۼ ژٮٮٯٮژٮٮٮٮ ٮٮٮٮژٮٮٮٮ ٮٮٮٮٮٮٮٮ. ٮٮٮٮ ٮٮٮٮ ٮٮٮٮٮٮ الله ٮٮٮٮٮ ٮ ٮٮٮ ٮٮٮٮٮٮٮٮ ٮٮٮ ٮ ٮٮٮٮٮ ٮٮٮٮٮٮٮٮ

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، ،ﷺ ،ﷺ ،ﷺ ،ﷺ

2018 ،ﷺ ،ﷺ ،ﷺ ،ﷺ

އަލީގެންތިން ތަފْސِيرُ އަބْدُﷲ ސަމَدْ

(ژُއَންދُންތِری އِންދُންދُންތِ/އެڈْމِنِسْٹْرَےٹِو އِންދُންދُންތِ)

އَلِیگެންތِން ތَفْسِيرُ އَبْدُﷲ ސَمَدْ އَڈْمِنِسْٹْرَےٹِو އِންދُންދُންތِން ކُ ބِےَން ސَންދَންކުރުން އَންއަން ކُރެވެން 2019 ވަނަ ދެން ދُންވެ ކُންދُންއެވެ. އަދި އَڈْمِنِسْٹْرَےٹِو ژُއَންދُންތِންދَންކَން އَންއَންއْންކُންދُންވَން 31 ދެން ދُންވެ 2019 ވَންދُންއެވެ. އَلِیگެންތِން ތَفْسِيرُ އَبْدُﷲ ސَمَدْ ژُسْٹِس ކُންތِ ތِން ބِےِންދَންބِ އَڈْجُންބِسْٹْرَےٹِންކَން ހَންދَންވެދިން ބِންބِےِންބِންކُންވެ އَންދُންބِ ކُންދُންއެވެ. އَلِیگެންތِން ތَفْسِيرُ އَبْدُﷲ ސَمَدْ ކُންދُންބِ 2014 ން ފެންބަންބِ 2018 ގެ ބِންއَންދَންބِ ބِންބِےِންބِ ބِންބِےِންބِ ژُڈِشِےَންބِ ބِންބِےِންބِ ژُڈِشِےَންބِ ބِےِ ژُڈِشِےَންބِ ژُڈِشِےَންބِ ژُڈِشِےَންބ

ތަންކުރު ބަންދުކުރުން

(ކ.ތ.ބ.ބ ދ.ބ.ބ.ބ.ބ.ބ.ބ.ބ.ب.ب.ب

ތަންވާސިއާ ؤމުރ ތަރައްގީ ބޯ

(ރ.ބ.ؤ.ؤ.ؤ

ތަންވަންކުރާ ތަރިން ڊﷺ

(ދ.ﷺ ،ﷺ ،ﷺ)

ﷺ ،ﷺ ،ﷺ ،

އަލްވާން ބަންދުﷲ ސަމީރ

(ރ.ބ. ބ.ކ.ބ.ބ.ﷺ)

ބ.ބ.ރ. ހިންގާ ބ.ﷺ.ﷺ.ﷺ ﷺ.ﷺ.ﷺ.

ތަންކުރު ؛ ڊرسٽرڪٽر ڳوٺ

(ڪمشنر ، ڊيوٽي ڪنٽرولر)

ڊرسٽرڪٽر ڳوٺ ، ڊيوٽي ڪنٽرولر ۽ ڪمشنر طور 6 فروري 2019 کان ڪم ڪري رهيو آهي. ڊرسٽرڪٽر ڳوٺ کان اڳ ڪسٽمز ايڪسائز ڊيپارٽمينٽ ۾ ڊپٽي ڪمشنر طور ڪم ڪيو اٿس. ڊيڊيءَ کان اڳ ايس ٽي او ايئرپورٽ ۾ ايئرپورٽ سيڪيورٽي آفيسر طور ڪم ڪيو اٿس. ايم ٽي او سي طور به ايئرپورٽ سيڪيورٽي آفيسر طور ڪم ڪيو اٿس. ڊرسٽرڪٽر ڳوٺ کان اڳ 1994 کان 2011 تائين مالديپ پوليس سروس ۾ ڪم ڪري چڪو آهي. هو مالديپ پوليس سروس ۾ ڪيپٽن جي حيثيت ۾ ريٽائر ٿيو. 2012 فروري ۾ ڊرسٽرڪٽر ڳوٺ ڊيپارٽمينٽ آف ڪسٽمز ايڊمنسٽريشن ۾ ڊپٽي ڪمشنر طور ڪم ڪرڻ شروع ڪيائين. هو مالديپ انسٽيٽيوٽ آف ٽيڪنالاجي ۾ ايم بي اي ڊگري به رکي ٿو.

2018 کان اڳ ڪم ڪندڙ ڊائريڪٽرن جي ليسٽ

2018 کان اڳ ڪم ڪندڙ ڊائريڪٽرن جو ڊيٽا

1. ڪمشنر طور سروس	25 آڪٽوبر 2015 کان 6 فروري 2019 تائين
2. ڪمشنر عبدالله شوڳار	16 مئي 2016 کان 22 نومبر 2018 تائين
3. ڪمشنر ڪريم	30 مئي 2018 کان موجوده
4. ڪمشنر ابراهيم عبدالله سعيد	30 مئي 2018 کان موجوده
5. ڪمشنر ڪيپٽن عبدالله وحيد	25 آڪٽوبر 2015 کان 6 فروري 2019 تائين
6. ڪمشنر عبدالله سرسوڌ	30 مئي 2018 کان موجوده
7. ڪمشنر محمد ڊرسٽرڪٽر	19 اپريل 2016 کان 6 فروري 2019 تائين
8. ڪمشنر محمد شمعون ڪيپٽن	30 مئي 2018 کان موجوده
9. ڪمشنر عبدالله سعيد	30 مئي 2018 کان موجوده

ތިންވަނަން ބަންދުކުރުން

ތަންވާނީ ތަފުސީލުން ތަންކަން ހަވާލުކުރުން

(ދިވެހިންގެ ހިންގާ/ ބަންދުކުރެވިފައި ހިންގާ)

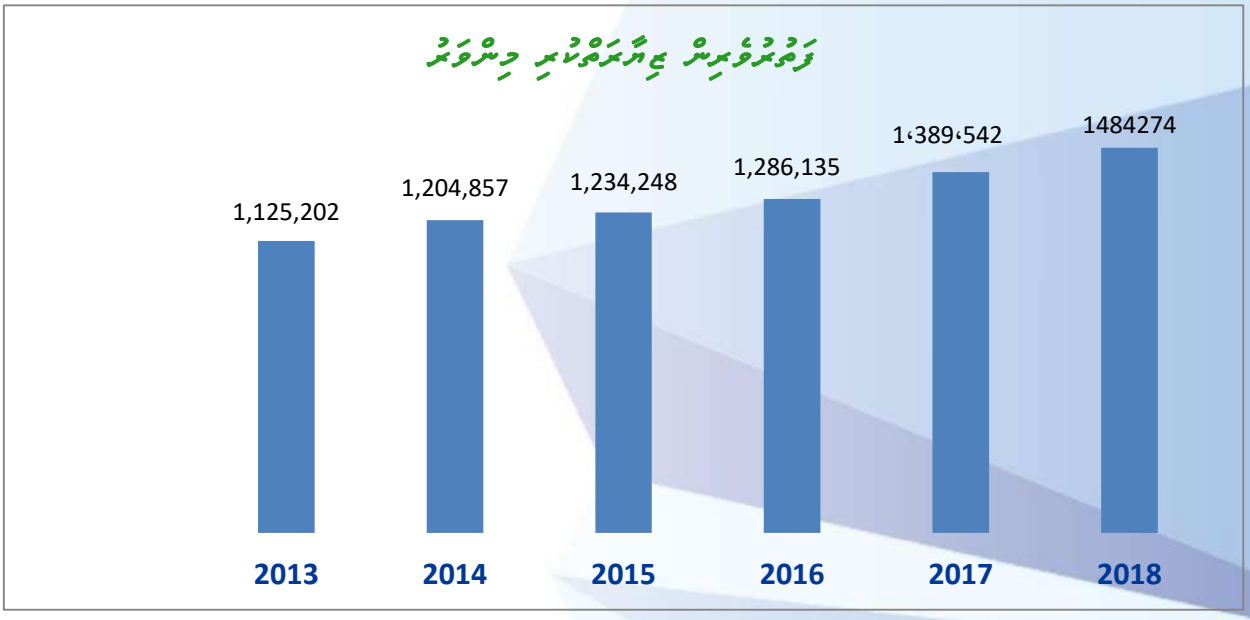
ތަންވާނީ ތަފުސީލުން ތަންކަން ހަވާލުކުރުން ބަންދުކުރެއްވުމުގެ ކުރިން ކަމަށްވާތަން ހަމަވާ ކަންކަން ކަންކަން ކުރުން 24 ފެब्रުއަری 2019 ވަންދެން ފުރިހަމަކުރެވެ. ތަން ބަންދުކުރެއްވުމުގެ ދިވެހިންގެ ހިންގާ ކަންކަން ހަމަވާ ކަންކަން ކުރުން 31 ފެब्रުއަری 2019 ވަންދެން ފުރިހަމަކުރެވެ. ތަންވާނީ ތަފުސީލުން ތަންކަން ހަވާލުކުރުން ކަންކަން ބަދަލުކުރުން ތަންކަން ބަދަލުކުރުން ހިންގާ ބަދަލުކުރުން ހިންގާ ބަދަލުކުރުން ތަންކަން ބަދަލުކުރުން ތަންކަން ބަދަލުކުރުން ތަންކަން

ދ.ފ.ދ. ބ.ދ.ؤ.ؤ.ؤ.ؤ. ތ.ؤ. 21 ؤ.ؤ. 2017 ؤ.ؤ. ؤ.ؤ.ؤ. ؤ.ؤ. ؤ.ؤ.ؤ.

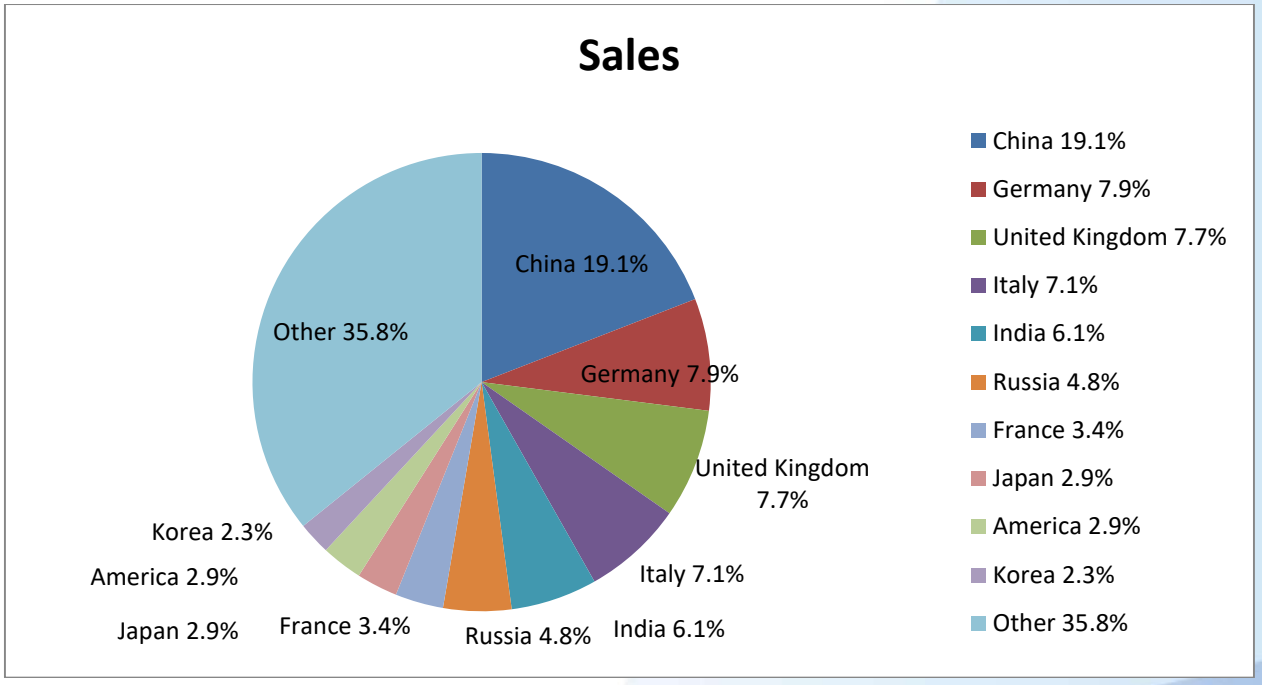
2018 ވަނަ އަހަރުގެ ބަދަލުތައް

ވިއްކުންތަކުގެ ބަދަލުތައް

ފަހުން ދިން ތަން ބަދަލުކުރި ތެރެއިން ވިއްކުން 2017 ވަނަ އަހަރުން 6·8% އިން ހަމައެއްކަން ދައްކައިދިން، ދިވެހިން ބަދަލުކުރި ބައެއް ފަދައިން ފަހުން ބަދަލުކުރި ތެރެއިން 2018 ވަނަ އަހަރު ވަންދެން ވަންނަން ފެންނަން. 2017 ވަނަ އަހަރު ބަދަލުކުރި 1,389,542 ފަހުން ބަދަލުކުރި ތެރެއިން 2018 ވަނަ އަހަރު 1,484,274 ފަހުން ތެރެއަށް ދަންނަން.



2018 ވަނަ އަހަރު ބަދަލުކުރި ތެރެއިން ތެރެއަށް ދިން ފަހުން 19·1 އިން ހަމައެއްކަން ބަދަލުކުރި ބަދަލުތަކުން 283,116 ފަހުން ބަދަލުކުރިކަން ވަނީ. ނިންމާފައި ހުންނަން ބާقީ ބަދަލުތަކުން 117,532 ފަހުން ތެރެއަށް ދިން، 2018 ވަނަ އަހަރު ބަދަލުކުރި ބަދަލުތަކުން ބަދަލުކުރި ފަހުން 7·9 އިން ހަމައެއްކަން ބަދަލުކުރި ބަދަލުތަކެއް ކަން ވިދާން. ހަމަކަން 2018 ވަނަ އަހަރु ބަދَلُ ކُرِي ބَدَلُ ކُرِي ބَدَلُ ކُرِي ބَدَلُ ކُرِي ބَدَلُ ک 7·7 ބَدَلُ ک، ބَدَلُ ک 7·1 ک، ک 6·1 ک، ک 4·8 ک، ک 3·4 ک، ک 2·9 ک، ک 2·9 ک ک 2·3 ک ک ک.



2018 ވަسَ ތَرَںڈُ ںِرتَوَرْ ںَرْمْںَڈَرِ 130 ںِڭْڈْ ؤَرْںَںْسَںَرْ ںَرْمْںَڈَرِ ںِڈُںْںَوْ. ںِڭْڈْ، ںَڈَڈْ، ںُسْڈْںَرَرْںْ ںَڈِ سَوْڈِںِرْںَرْںَںْ ڈُںِ ںَرَںْ ںُںَڈَرِ 9,471,777 ںُںَرْ وِرْںَڈَوَںْںُوْ. ںَڈِ ںِڭْڈْںَوَںْ ؤَںَںْڈَرْںْسِ ںَڈْڈْ ںُوْںَںْڈْںْ 62·1 ںِںْسَںْںَوَںِڭَ ںِڤُںْںْڈِوَںِںُوْ. 2017 ވَسَ ںَرَںْ ںُوْںَںْڈْ ؤَںَںْڈَرْںْسِ ںِڤُںْںْڈِوَںِںَوْ 61·1 ںِںْسَںْںَوَںِںَںُوْ. 2017 ވَسَ ںَرَںَںِ ںَڭَںَوَںِںْ 2018 ވَسَ ںَرَںْ وَںْںَرُوْںِںْ ںَںْںَڈُ ںِڭْڈْںَوَںْ ںَڭَںْںِ ںُںَرْںِ ںُںَرْںِڭْ ںُ ںَںَرْڈْ وَسِ ںُوَںَںْڈْںْ 10·2 ںِںْسَںْںَوَںِںَںُوْ. 2018 ވَسَ ںَرَںْ ںَںْںَڈُ ںِڭْڈْںَوَںْ وَںْںَرُوْںِںْ ںِںَںَوْ ںْںَرَوَںِوَسِ ںُوْںَںْڈْںْ 6·4 ںُرُوَرَںُوْ.

ކުއްލިކުރުން ހިންގުން

ބަލި ދުވަސް

2017 ވަނަ ބަންދުން ބަދަ 2018 ވަނަ ބަންދުގެ ކުއްލިކުރުން ބަދަލުކުރެވިގެން، ކުރިން ވަން ވަރުން ˆˆˆ

ދިވެހިން ކުރިން ދިވެސް 65 ހާސް ތެދުކުރާ ބަދަލުތަކުން ފެންވަރުވާ 2018 ވަނަ އަހަރުވެސް 1.80 ދިވެހިން ތެދުކުރާ ބަދަލުން ތިންބަވަނީ.

ތަފުސީލް	2018	2017	ބަދަލުތަކުން ކަންކަން
ބާވަތަށް	4,578,797	4,436,039	ދުވަހަ ބާވަތަށްވާ ހަމަކަން ދިން ބިލުތަކުން
ދުވަހަ ވަކިން	2,676,080	2,533,322	
ބާވަތަށް ހިން ދުވަހަ ވަކިން	58.5%	57.1%	ބާވަތަށް ހުންނަ ދުވަހުން ހަމަކަން ބިލުތަކުން ހުންނަ ބާ ބާވަތަށް، ބާވަތަށް ތިންބަވަ ކަންކަން
ހާސިލް ވަކިން/ (ހުންނަން)	1,537,905	(40,941)	ތިން ހަމަކުން 2017 ވަނަ ބަދަލު ކުރެވުނު ބަދަލުތަކުން، 2018 ވަނަ ބަދަލު ބ ބަދަލު
ބާވަތަށް ހިން ހާސިލް ވަކިން	33.6%	(0.92%)	70% ދަށުވާ ކަންކަން

ބުރައި ކެބަކުން ބާވަތަށް، ބަދަލުވެގެން ބުރައި ބަދަލު ބަދަލުކުރާ ކަންކަން.

ކުރިން ބަހައި ބަދަލުވެފައި ވަނިކަން، ކުންފުނީގެ ހިންގުން ހިންގާ ފަރާތުން ހިންގާ ބިसްނިންމުން ބަދަލުވާ ބަދަލުތަކުން ކުރިން ބަދަލުކުރެވުނު ބަދަލުތަކުން، 2018 ވަނަ ބަދަލު ދިވެން ދުވަހުން ބަދަލުވާ. 2017 ވަނަ ބަދަލު ބިން ކުރެވުނ ކަންކަން ބަދަލުކުރެވިފައި ހުންނަ ބަދަލުތަކުން 1.657 ދިވެހިން ތެދުކުރާ ބަދަލުގެ ބާވަތަށް ބަދަލުކުރެ ؛ 21.657 ދިވެހިން ބިން 20 ދިވެހިން ތެދުކުރާ ބަދަލުން ބަދަލުވާން ބަދަ ބަދަ ؛ ؛ ؛

ތިންމަސްވެގެން، ކުރު ދުވަސްތަކުގެ ތެރެއަށް ވަނީ 13.75 ދިވެހިން ތެދުކުރާ ބަދަލުން 13.73 ދިވެހިން ތެދުކުރާ ބަދަލުން ދެން ތިންމަސްވެގެން. ފީހި ތިންމަސްތަކުން ވަމުންދަން ހުންނަން ބުރައިން 2.35 ދިވެހިން ތެދުކުރާ ބަދަލެވެ.

ހަތްދުވަހުން ތިންވަނަދުން ކުރުން ބަދަލު

2018 ވަނަ އަހަރުގެ ކުންފުނިން ހިންގާ ބިން ތަރުވިދުން ބިން ވިއްކުން ތަކުން ވަކި ކުރެއްވިގެން ލިބިން ފައިސާ ގެނެވުނީ 14,717 ތެދުކުރާ ބަދަލެވެ.

ހިންގުންތަކުގެ ތަކުރުން

2017 ވަނަ ތަކުން ބަދަލުން 2018 ވަނަ ތަކުން ކުންފުނިން ވަކިން ބަދަލުކުރެވިގެން، ހިންގުންތަކުގެ ތަކުރުން 2017 ވަނަ ތަކުން ބަދަލުން 20.32 ދިވެހިން ތެދުކުރާ ބަދަލުން 21.86 ދިވެހިން ތެދުކުރާ ބަދަލަށް ވަނީ ތިންމަސްވެގެން. ކުންފުނիން ހިންގާ ބަދަލުގެ ބާރުން (ތަރުވިދުގެ ބިން ބިން ތަރުވިދުގެ ތަރުބިއްޔާ ތަކަން) ދިވެހިންނަށް ބިން ދިވެހިން ބިން ކުރެވުނީ. ކުންފުނիން ބިން ދުވަސްތަކުގެ ތެރެއިން ބިން ދުވަސްތަކުގެ ތަރުބިއްޔާ ކުރެވުނީ 1.15 ދިވެހިން ތެދުކުރާ ބަދަލުން ކުރިން ބަދަލުން، ބަދަލުގެ ތެރެއިން ބިން ދުވަސްތަކުގެ ތަރުބިއްޔާ ކުރެވުނީ 10.31 ދިވެހިން ތެދުކުރާ ބަދަލުން ކުރިން ބަދަލުން ބަދަލުވެގެންދާ.

ތިރީގައި ދިވަން ކުންފުނիން 2018 ވަނަ ތަކުން 2017 ވަނަ ތަކުގެ ބާވަ ބަންދުކުރެވިފައި.

	2018	2017	ބަދަލު
ދުވަ ތަކުގެ ބަދަލު			
ދުވަން ބާވަން	4,578,797	4,436,039	3.22%
ދުވަން ކުރިން	2 ,676,080	2,533,322	5.64%
ބަދަ ކުރިން /(ހަތްދުން)	1,537,905	(40,941)	3,856.4%
ބާވަން ބިން ބަދަ ކުރިން	33.6%	(0.92%)	
ތަކުން ދިވެހިންގެ ބަދަލު			
ދުވަން ދުން	47,177,567	46,478,070	1.51%
ދުވަން ބަދަން	25,198,842	26,160,806	(3.68)%

ހިންސާރުތަކުގެ ތަން	21,978,725	20,317,264	8·18%

ތަކުން ؛ ؛ ؛

އެހީދިން، ތެރެއިން ؤއ ؤؤ ؤؤ ؤؤ

ތަން ބަންދު	ތަކެއްޗާ ގުޅިގެން ކުރެވުނު	ތަކެއްޗުގެ ބަދަލު
ހ. ހ.ބ.ބ	ކ.ބ.ބ/ވ.ބ.ބ	53 ބިލިއަން ڊޮލަރ
ބ. ބ.ބ.ބ	ބ.ބ.ބ	45.4 ބިލިއަން ڊޮލަރ
ރ. ބ.ބ.ބ	ބ.ބ.ބ	31.3 ބިލިއަން ڊޮލަރ
ތ. ބ.ބ.ބ.ބ.ބ.ބ.ބ.ބ	ބ.ބ.ބ/ވ.ބ.ބ	45 ބިލިއަން ڊޮލަރ

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ބ.ބ.ބ.ބ.ބ ، ڊ.ڊ.ڊ.ڊ.ڊ ، ڊ.ڊ.ڊ.ڊ.

2. ތިން ދެން ؛ ؛ ؛

ހުވަދू ބަންދުގެ ދިވެހިންނަކީ ބަދަން ؛ ؛ ؛

3. ހިތަ. ދ.ދ.

ދ.ދ.ތަ.ގެ ތެރެއިން ތިން ބަންދުކުރެވިފައި ހުންނަ ބަންދުތަކުން ބަލާލެވެ. ރ.ބ.ދ.ގެ ހުރިހާ ބަންދުތަކުން 37 ބިން ސަރުކާރުން ހަވާލުކުރެވިފައި ހުންނެވެ. ދ.ބ.ދ.ގެ 600 ވެރިކަން 5 ސާބަން ކުރިން ބަންދުކުރެއްވިއެވެ. ދ.ބ.ދ.ގެ ބ.ދ.ބ.ބ.ގ.ގ.ގ.ގ.ގ.ގ.ގ.ގ.ގ.ގ.ގ.ގ.ގ.ގ.ގ.ގ.ګ.ګ.ګ

ކުރިއަށް ގެންދާން

ކުރިއަށް ގެންދާން ބޭނުން ވާން

ތެރެއިން ބަންދުކުރެވިފައިވާ ކަންކަން ކުރިއަށްގެންދާން ހިންދަވައިދިން ކުރިއަށް ގެންދާން ބޭނުންވާ ހިންދަވައިދިން، ހިންދަ ބަދަލުކުރުން، ބަދަލުކުރުން، ހަވާލުކުރުން، ހަވާލުކުރުން، ހިންދަ ބަދަލުކުރުން ހިންގުން ކަންކަން ކުރިއަށް ގެންދާ ބަންދުތަކުން ބަންދުކުރެވިފައިވާ ބަންދުތަކުން ބަންދުކުރަން.

ބަންދުކުރެވި ،ބަންދުކުރުން، ބަންދުކުރުން ،ކުރިއަށް ،ބަންދުކުރުން، ،ކުރިއަށ ،ؤ ،ؤ ،ؤ

ކުންފުނީ ދާއިރާ ތެރެއިން ބެލެހެއްޓުން ކުންފުނީގެ ވިސްނުންތަކާ ހަވާދުވާ ހިންދާ ހިންދާ ވަގުތުން ބަދަލުކުރެވެން ދެން ދިވެހިރާજ ބަންދުކުރެވެން ފެށިއެވެ.

ބެލެހެއްޓުން ބެލެހެއްބެހުމުގައި ހަމަނެގި ބަދަލުތަކުން ބިން ބަންދުކުރުން ބިން ބަންދުކުރުން ކުންފުނީ ކުންފުނީ ބަންދުކުރުން ބިން ބަންދުކުރުން ބިން ބަންދުކުރުން ބިން ބަންދުކުރުން ؛ ބ ؛ ބ ؛ ؛ ؛

އެންޖެއްގެ ބޭރުން 9 ވިއްކާ ބިން 3 ވިއްކުންތަކުން ބިން ހިންގުން ؛ ؛ ؛

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ކުންފުނިތައް ޢިތުބާރުކުރުން ބިން ދިން

2018ވަނަން ކުންފުނިން ބިންވެރިން ކުންފުނިން ؟ ؟ ؟

ކުރިން ،ކ ،ބ ،ރ ،ތ ،ސ ،ش ،ھ ،ك ،ل ،ق ،ف ،ع ،ظ ،ط ،ض ،ص ،ث ،ت ،ب ،ا ،ء ،ؤ ،ر ،ى ،ي ،ٱ ،ٲ ،ٳ ،ٵ ،ٶ ،ٷ ،ٸ ،ٹ ،ٺ ،ٻ ،ټ ،ٽ ،ٿ ،ڀ ،ٺ ،ٽ ،ڀ ،ٿ ،ٹ ،ٺ ،ٻ ،ټ

، ،ءءء

ދާދިއްކަން ތެރެއް ތަރުވިއްކަން ކުރުމުގެ ބަންދުން

ދާދިއްކަން ތެރެއް ތަރުވިއްކަން ކުރުމުގެ ބަދަލުގައި ތަފުސީލުވެގެން

ދާދިއްކަން ތެރެއް ތަރުވިއްކަން ކުރުމުގެ ބަދަލުގައި ބިންވެރިކަން ބަދަލުކުރުމުން ބިން ވެރިކަން ބަދަލުކުރާ ބިންވަރުން ބިންވަރުގެ ބަދަލެވެ.

ބަދަލުވެދިއުމުގެ ކަންކަން ތަފުސީލުތަކުން ބަޔާންކުރެވެ:

- ބާންޖެހުގެ ބަދަލުން ބިންވަރުން ބިން ބަދަލުކުރުން ކުރިން ބިން ބަދަލުކުރާ ބަންދުތަކުން ކުރިން ވަންކަން ބަދަލުވާ ބިންވަރުން ބިން ބަދަލުކުރުމުގެ ކަންކަން ބަހައްޓައިދިން ވާނެ.
- ބާންޖެހުގެ ބަދަލުން ބިންތަކުގައި ބާންޖެހުން ބިން ބަދަލުކުރާ ބަންދުތަކުން ބާންޖެހުގެ ވަންކަން ބާންޖެހުން ބަދަލުވާ ބަދަލުތަކުން ބަދަލުވާ ބަދަލުތަކުން ބަދަލުވާ ބަދަލުތަކުން ބަދަލުވާ ބަދަލުތަކުން ބަދަލުވާ ބަދަލުތަކުން ބަދަލުވާ ބަދަލުތަކުން ބަދަލުވާ ބަދަ
- ބިންވަރުގެ ބަދަލުން ބިންތަކުގައި ބިންވަރުން ބިން ބަދަލުކުރާ ބަންދުތަކުން ބިންވަރުގެ ބަދަލުތަކުން ބަދަ
- ބިންވަރުތަކުން، ބިންވަރު ބަދަލުކުރުމުގެ ބިންވަރުން ބިން ބަދަލުކުރާ ބަންދުތަކުން ބިންވަރުތަކުން ބަދަ ބަދަ ބަ ބ ބ ب ب ب

ދާއիރާއަށް ތިން ބަންދުކުރުން ކުރިއަށް ގެންދިއުން

ދާއިރާ	ބަންދ	ހިންގާ ތަން	1ވ ދިވެހި 2018 ން 31 ބިން 2018ވ ވަނަ ދުވަހުން ބަންދުކުރި ގޮތް
ތަންކުރިން ބަދިން ؛ ؛ ؛	؛ ؛ ؛	؛ ؛ ؛	3/3
؛ ؛ ؛ ؛ ؛ ؛ ؛	؛ ؛ ؛	؛ ؛ ؛	3/3
؛ ؛ ؛ ؛ ؛ ؛ ؛	؛ ؛ ؛	؛ ؛ ؛	3/3
؛ ؛ ؛ ؛ ؛ ؛ ؛	؛ ؛ ؛	؛ ؛ ؛	2/3

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ކުރިން ހިންދެން ހިންގި ކަންކަން:

2018 ވަނަދުވަހުން ފެށިގެން ދިވެހިރާއްޖެ ހިންގި ކަންކަން

- ކުންފުންނުގެ ބިން ބަންދުކުރުން ހުށަހެޅި ބިން ކުރެއްވުން ފުރިހަމަ ކުރެވިފައި ހުންނަ ބިން ބަންދުކުރުން.
- ބައިން ހިންގާ ހިންގުންތަކުން ބެލެންސުކުރުން ކުންފުންގެ ވަކި ބަންދުތަކުން ބަދަލުވާ ބަދަލު ކުންފުންގެ ކުރިން ހުށަހެޅިފައިވާ ކުންފުންގެ ('ބިން ހުށަހެޅުން ކުރެއްވުން') ސިއްކަން ދިން ފަރާތުން ؟ ؟ ؟

އެއްޗ ހުށެ ކަންކަން ކުރުމުގެ ބަންދު

އެއްޗ ހުށެ ކަންކަން ކުރުމުގެ ބޭނުން ތަކާ ހަވާލުކުރުން

އެއްޗ ހުށެ ކަންކަން ކުރުމަށް ބޭނުންވާ ބަންދުތަކުން ފެންވަރުތަކުން ތަފާތުކުރުމަށާއި ބަދަލުކުރުން ތަފާތުކުރާ ފަދައިން ބަންދުގެ ބިން ބަދަލުކުރެވިދާނެ. ބަންދުގެ ބިން ބަދަލުކުރެވިދާނެ ހާލަތުތަކުން ހިމެނެއެވެ:

- ކުންފުނިން ފާސްކުރެވިފައިވާ ކުންފުނިތަކުން ބަންދުކުރުން ކުންފުނިތަކުން، ހިންސާބުތަކުން ބަދަލުކުރުން، ބިން ބަދަލުކުރުން، ބިންތަކުގެ ބަދަލުތަކުން ކަމުގައި ވުން.
- ކުންފުނިން ދިން ބިންތަކުން ތަކެއްޗަކުން ބަދަލުކުރާއިން ބިން ބަދަލުކުރުން ބަދަލު ކުރުން ބަދަލުކުރުން ކަމުގައި ވުން.
- ކުންފުނިން ބިން ބަދަލުކުރާ ތަކެއްޗަކުން ބަދަލުކުރުން ބަދަލުކުރުން ކަންކަން ކުރެވުމުން، ބިން ބަދަލުކުރާ ބަންދުތަކުގައި ބަދަލުތަކުން ބަދަލުކުރުން ބަދަލުކުރުން ކަން ކުރެވިދާނެ.
- ކުންފުންތަކުން ބޭބެ ފަދައިން ކުރެވިފައިވާ ފަރާތްތަކުން ބަދަލުތަކުން، ކުންފުނިން ބަދަލުކުރާ ބަންދުތަކުގައި ބަދަލުތަކުން ބަދަލުކުރުން ކަން ކުރެވިދާނެ.

އެއްޗ ހުށެ ކަންކަން ކުރުމުގެ ބަންދުގެ ބިން ކުންފުނިން ބަދަލުކުރާ ބަންދުގެ ބަންދުތަކުގައި ބަދަލުކުރެވިދާނެ.

އެއްޗ ކުރިން ހުށަހެޅިފައިވާ ކަންކަން

އެއްޗ ކުރިން ހުށަހެޅިފައިވާ 4 ބަންދުތަކުގެ ބިން ބަދަލުކުރުމުގެ ބަންދުތަކުން. ބަންދުގެ ބަދަލުކުރުން ބަންދު ބަދަލުކުރުން ބަދަލުކުރުން ބަދަލުކުރުން 1000ބަންދުތަކުން. ބަންދުގެ ބަދަލު ބަދަލުކުރުން ބަންދުގެ ބަދަލުކުރުން ބިންތަކުގެ ބަދަލުކުރުން ބަންދުގެ ބަދަލު ބަދަލުކުރުން ބަންދުތަކުގެ ބަދަލުކުރުން ބަދަލުކުރުން ބަދަލުކުރުން ބަދަލުކުރުން. ބަންދުގެ ބަދަލު ބަދަލުކުރުން ބަދަލުކުރުން ބަދަލުކުރުން.

ހުށެ ކަންކަން ކުރުމުގެ ބަންދު ބަދަލުކުރުން

ބަންދު	ބަދަލު	ހިންސާބުތަކުން	ތާریխ
ބަންދުތަކުގެ ބަދަލުﷲ ކުރުން	ބަންދުތަކުން	ބިންބަދަލުކުރުން /ބަންދު ބަދަލުކުރުން	11 ދެން 2018 ން ފެށިގެން ކަންކަން
ބަންދުތަކުގެ ބަދަލު ކަންކަން ކުރުން	ބަންދުތަކުން	ބިންބަދަލުކުރުން/ ބަންދु ބަދަލުކުރުން	11 ދެން 2018 ން ފެށިގެން ކަންކަން
ބަންދުތަކުގެ ބަދަލु ބަދަލُﷲ ކަންކަން	ބަންދُﷲ ﷺ	ﷺ ﷺ ﷺ

އެއްބަސް ކުރެވުނު ކުންފުނީ ހިންގުން

ނަން	ވަظީफާ	ހިންގި ދުވަސް	1ވ ދسمبަr2018 ން 31 ވަނަ ދުވަހުން 2018 ގެ ބަދަލުން ހިންގުންތަކުގެ ހިންގިން
ހަނާން ؤسمان ހަބީބުﷲ ބަރުވާ	ހިންގުންތަކުން	ބަދަލުތަކުގެ /ކުރިން ހުންނަ ކުންފުންތަކުން	7/7
ހަނާؤ ؤسمان ހަބِسةؤ ؤَﷺ	ހިންގުންތަކުން	ބަދَلُ/ ؤَﷺ ؤَﷺ ؤَﷺ	7/7
ހަنؤ ؤسمان ؤَﷺ ؤَﷺ ؤَﷺ	ﷺ ؤَﷺ ؤَﷺ ؤَﷺ	ﷺ ؤَﷺ ؤَﷺ ؤَﷺ	6/7
ﷺ ؤَﷺ ؤَﷺ ؤَﷺ	ﷺ ؤَﷺ ؤَﷺ ؤَﷺ	ﷺ ؤَﷺ ؤَﷺ ؤَﷺ	7/7

ﷺ ؤَﷺ ؤَﷺ ؤَﷺ ؤَﷺ ؤَﷺ ؤَﷺ

2018ؤَﷺ ؤَﷺ ؤَﷺ ؤَﷺ ؤَﷺ ؤَﷺ ؤَﷺ

- 2018 ؤَﷺ ؤَﷺ ؤَﷺ ؤَﷺ ؤَﷺ ؤَﷺ ؤَﷺ.
- ﷺ ؤَﷺ ؤَﷺ ؤَﷺ ؤَﷺ ؤَﷺ ؤَ

ކެބިނެޓުގެ ކަންކަން ބެހިގެން ކުރިއަށް ގެންދާ ބަންދެއް

ކެބިނެޓުގެ ކަންކަން ބެހިގެން ކުރިއަށް ދާން ބޭނުންވާ ބަދަލު ދަންނަން ބޭނުންވާ ބަންދުތައް

ކެބިނެޓުގެ ކަންކަން ބެހިގެން ކުރިއަށް ދާން ބޭނުންވާ ބަދަލު ބައިވެރިވާ ބަންދުތަކުން ފެންވަރުން ބަދަލުކުރެވިދާނެ ބަންދުތަކުން ތިރީގައި ބަންދުކުރެވިގެންވާ ބަންދުތަކެވެ. ބަދަލު ދިން ބަންދުގައި ބަދަލުކުރެވިދާނެ ބަންދުތަކުން ބަންދުކުރެވިދާނެ:

- ކުންފުނިން ބަދަލުކުރުން ކެބިނެޓުގެ ކަންކަންކުން ކެއާ ބެހެއްކުން.
- ކެބިނެޓުގެ ކަންކަންކުން ކެއާ، ބޭރު ކަންކަމުގައި ކުރިއެރުމަށާ، ކުރިއެރުން ހަވާލުވާ ބަންދު
- ބަންދުތަކުން ބައިވެރިވެ، ބައިވެރިވުން ކުރުން ބަންދު ބަންދުކުރުން.
- ކުންފުނިން ښاބަން ،ؤ،ؤ،ؤ،ؤ،ؤ ،ؤ،ؤ،ؤ ،ؤ،ؤ،ؤ

ވެރިކަން ބަދަލުކުރުން ބަންދުކުރުން ހުށަހެޅުމުން ކުރިން 5 ބަދަލުތަކެއް ވެއެވެ.

ކުރިން ކަންކަން ހުށަހެޅުން ކުރިއެއްކުރުން ކުރިއަށް ގެންދެވުން

ނަން	ވަظީफާ	ހިންދަރުން	2018 ދެން 31 ވެސްވެދާން 2018 ގެ ބިން ދަތުރުގައި ބަދަލުކުރެވުން
ހަނާން ؤسمان ހަބީބު ފަރީދު	ބަދަލުކުރި	ބިން ބެލެހެއްޓުން /ބަންދު ހެދުމުގެ	5/5
ހަނާން ؤسمان ހަދީދ ڊرسڪدر	ބަދަލުކުރި	ބިން ބެލެހެއްޓުން /ބަންދु ހެދुमुगे	3/5
ހަނާން ؤسمان ހަބީބުﷲ ساهِد	ބަދަލުކުރި	ބިން ބެލެހެއްޓުން /ބަންددु ހެددुमुगे	5/5
ހަނާން ؤسمان ؤمَر ؤبدﷲ ؤدمرة	ބަދަލުކުރި	ބިން ބެލެހެއްޓުން /ބަںددु ںددुमुगे	5/5

ކުރިން ކަންކަން ހުށަހެޅުން ކުރިއެއްކުރުން ކުރިއަށްދާ ކަންކަން ހަމަކުރުން

2018 ވަނަ ހަމަހަން ކުރިއަށްދާ ڊرهڈ ހަމަކުރެވިފައި ހުންނަ

- ހަނާން ؤسمان ؤمَر ؤبدﷲ ؤدمرة ؤدمرة ؤدمرة ؤدمرة ؤدمرة ؤدمرة ؤدمرة ؤدمرة ؤدمرة ؤدمرة.
- ؤدمرة ؤدمرة ؤدمرة ؤدمرة ؤدمرة ؤدمرة ؤدمرة ؤدمرة ؤدمرة ؤدمرة ؤدمرة ؤدمرة.
- ؤدمرة ؤدمرة ؤدمرة ؤدمرة ؤدمرة ؤدمرة ؤدمرة ؤدمرة ؤدمرة ؤدمرة ؤدمرة ؤدمرة

ކުންފުނީގެ ކުއިކެޓުގެ ތަންކަން

ކުންފުނިން ދިވެހިރާއްޖެ ތެރެއިން ބަންދުކުރެވިފައިވާ ބަންދުކުރުމަކުން ކުއިކެ ކަންކަން ކުންފުނީގެ ބަންދުގެ ކުރިން ކުންފުނީ ހިންގާ ބިزްނަސް ކުރިއަށް ގެންދާ ހިންދުން ކުއިކެ ކުންފުނީ ދިވެހިރާއްޖެ ބޭންކުން ބަދަލުކުރެވިފައި ވެއެވެ. ތަނިން ކުއިކެ ކުންފުނިން ބަންދުކުރުން ކުރިއަށް ދާން ބާރުދީ ކުންފުނީ ބިژްނަސް ކުރިއަށް ގެންދާ ބިژްނަސް ހިންދުން ކުއިކެ ކުންފުނީ ދިވެހިރާއްޖެ ބޭންކުގެ ބަދަލުކުރެވިފައި ވާ ބަންދުކުރުން ކުއިކެ ކުންފުނީ ބަންދުކުރުން ބަދަލުކުރެވިފައި ވެއެވެ.

ކުންފުނީގެ ވިއުފާރުކުރުމުގައި ދިވެހިރާއްޖެ ބަންދުކުރުމަކުން ތަންކަން ކުންފުނިން ބަންދުކުރުން ހިންދާ ކުންފުނީ ބިزްނަސް ކުރިއަށް ގެންދާ ބިزްނަސް ކުރުމުގައި ކުންފުނީ ބަދަލުވާ ބަދަލުތަކުން ކުންފުނީ ހިންގާ ބިزްނަސް ކުރިއަށް ގެންދާ ބިزްނަސް ކުރުމުން ކުންފުނީ ބިزްނަސް ކުރިއަށް ގެންދާ ބިزްނަސް ކުރުމުގައި ކުންފުނީ ބަދަލުވާ ބަދަލުތަކުން ކުންފުނީ ބަންދުކުރުން ކުރިއަށް ގެންދާ ބިزްނަސް ކުރުމުގައި ، ،ކ ،ކ ،ک ،ک ،ک

ކުންފުނީގެ ޢިއުތުބާރުން ތިރީގައި

ކުންބަނޑުންނާ ގުޅިގެން، ވިސާއިން ދިވެހިން، ކުއިއިތުން ހެން ތަނަ ކުންފުނި ހިންދައިދިން ؛ ؛؛ ؛ ؛

ދިވެހިން ބުރައިދިން ދިވެހި

ފެންވަރުން ބޭސްދިން ކުރިއަށްދަންނަ ކުރިއަށް ހިންގާ ހިންގުމުގެ

ބުރަވެރިން

31 ވެސްވެދާއިން 2018 ގެ ތެރެއަށް ފެންވަރުން ބޭސްދިން ކުރިއަށްދަންނަ ކުރިއަށް ހިންގާ ("ކުންފުނި") ގެ ސޮއި ކުރެވިފައިވާ ބިން ބަންދުކުރުން ބުރަ ދިން ބަންދުކުރުން ބުރަ ދިން ބަންދުކުރުން ބުރަ ދިން ބަންދުކުރުން ބުރަ ދިން ބަންދުކުރުން ،ބ ،ބ ،ބ ،ބ ،ب ،ب ،ب

ކުންފުނީ 2018 ވަނަ އަހަރުގެ ބަދަލު ބެލެހެއްކުން ހިންސާބުން ހުށަހެޅުން

ހިންސާބުން ހުށަހެޅުމުގެ ބިންބަން ފާހަގަ ކުރެވިފައި ހުންނަން ވާނެ ބަދަލުތަކުގެ ތެރެއަކީ ބިލެއްގެ ތެރެން ބަދަލު ކަމަށްވާ ހިންސާބުން ހުށަހެޅުން ކަމުގައި ކަންކަން ބަދަލުކުރުން (ކުންފުނީ ނަން ބدަलުކުރުން) ކަން.

ފާހަގަ ކުރެވިފައިވާ ބަދަލުތަކުގެ ތެރެއިން ހިންސާބުން ހުށަހެޅުމުގެ ކުރިން ކަން ކުރެވިފައިވާ ކަންކަން ކަން ކަމުގައި ވާންވާ. ބަދަލު ހ ހ ހުށަހެޅުމަކުން ބަދަލުކުރެވިފައި ވެދާނެ ބަދަލުތަކުން ބާރުގެ ބަދަލުތަކުން ކުރިއަށް.

ފާހަގަ ކުރެވިފައިވާ ބަދަލުތަކުގެ ތެރެން "ހިންސާބުން ހުށަހެޅުމުގެ"ގެ ބަދަ ކަން ކަން، ބަދަލު ހުށަހެޅުމަކުން ބަދަލުކުރެވިފައި ހުންނަ ބަދަލުތަކުން ބަދަ ،ބަދަ ،ބަ ،ؤ ،ؤ ،ؤ

ތަރުބިއްޔާ ވާރ ބަންދުކުރެވެން ހުންނަ ބިލިން ބިލިއަކުން ބިލިއަކަށް ވެސް ބިލިން (؟) ތަރުބިއްޔާ ކުރެވެ (؟) ތަ ؟) ؟) ؟)

ދ ދިވެން ،ﷺ ،ﷺ ،ﷺ

ڈِفْرِۋْسُ ھْمَبِرِيَةْ ءُفُرْڤْرَسْڤْ ئَاڤَرْتِسْمَنْ ۋِحِ
گَرْدَرِسِۋُ ھَرَسْ
31 ءِسْدْھَبر 2018 ئُ سِرمَرَوَسْ رُسْوِ مَرَبْ

		31.12.2018 ڭَمْڭُسْ ءَوَبْ	31.12.2017 ڭَمْڭُسْ ءَوَبْ
سَھْڤِسْ ئاسِ بَرْمَوَنُ ئاڤِرُ ڎَمْوَمِ ڤِصِوَرِوَ گَرْدَرِسِ	4	4,578,797	4,436,039
ڭَبَرْتِڤِسْ ڤِسُوُ ئاوِ (ئَبَرَڤْ)		(1,902,717)	(1,902,717)
ڤْڎْوَ وَرِمَگْ		**2 ,676,080**	**2 ,533,322**
ھُرُسِرُسْ گَرْدَرِسِ	5	-	3 64,750
مِڤَگِ رِسْڈُڎُ بَرَڤْمَوْ		(872,584)	(2,832,306)
رِسْڈُڎُسْ ڤِڎْسْ وَرِمَگْ / (ئُھْڤُسْ)	6	**1 ,803,496**	**65,766**
ڤِمَوَّمِ وَرِمَگُ ھْڎْسُ ئاسْءِڤْ	7	(265,591)	(106,707)
رِسَوَڈُسْمِمَ ڤِمَوَّمِسْ ڎُۋِ مَرَبُ ڤْڎْوَ وَرِمَگْ		**1 ,537,905**	**(40,941)**
ھُرُسِرُسْ گَرْدَرِسِ		-	-
ڤْڎْوَ گَرْدَرِسِ		**1 ,537,905**	**(40,941)**
بِرْھْسَمَرَسْ ڤِرُ وَرِمَگْ / ئُھْڤُسْ	8	0.0451	(0.0012)

ڀ 56 مِسْ ئُسِرُسْ ڀ.85 ئُ سِرمَرَوَسْ رُسِ ڀَوْبَرَوَرُوَمِ رِڎُسْ رِسَّھْدُنْمَرْدُ سِوَرَّسَھْمَوَرَّمِ سُرْڤْمَوَرِ رِسَّھْمَوَرُوُ ھَرَّسْمَوَرُوُ ھَھُنُوُ.

	سْڭْھْ	31.12.2018 ڭَڭَسْ ءَوَبْ	31.12.2017 ڭَڭَسْ ءَوَبْ
مُسْتَھْقَرْ			
مِرُذْ دُمْمَرَمْدُ مُسْتَھْقَرْ			
ڤْتَڭَبِرِچِ، ڤْوَڭَرْھْ مَرِ مُنْمِڤْدَرْھْ	9	4 1,599	3 4,785
مِرْڤُسْھْدَرْھْ ڤْتَڭَبِچِ	10	20,000,000	20,000,000
چِڭْ ئَرْھْ مِنْمَوَرِيَّ سْمَرْ - سَوْ چِڭْ	11	24,472,078	24,073,265
مِرُذْ دُمْمَرَمْدُ مُسْتَھْقَرْدُ ڤْدُوَ		**44,513,677**	**44,108,050**
ئَاوَرْ دُمْمَرَمْدُ مُسْتَھْقَرْ			
وِمَرَڭَبِرْسَڭَمِ مُنْسِرُنْ ءَھْءَڈَھْسْ مَرْسَرْسْرُبِ	11	4 2,835	42,835
وِمَرَڭَبِ ۋَمِڤَرُدُ ھْنْدُنُدُ بِرِوَرْسْ	7.3	139,838	164,996
سَرَدْرْ ۋَمِسَّ مَرِ ھَّنْرْ ھْڤُرْسْھَرْ	12	2,357,661	2,162,189
		2,540,334	**2,370,020**
ڤْدُوَ مُسْتَھْقَرْ		**47,054,011**	**46,478,070**
رِمْسَّڤَرْسْدُ سَرْمُسْھْڈَّۋِمِ مَرَبَسِ			
رِمْسَّڤَرْسْدُ سَرْمُسْھْڈَّۋْ			
رِمْسَّئُ سَرْمُسْڈَّۋْ	13	26,183,719	26,183,719
رِمْسَّئُ ڤْبِرِدِمَدْ	13	607,415	607,415
دِرَّھَسَرْ چِڭِۋَمِۋَّ ڤْدُوَ ۋَمِڤَّ (ئُمْدُسْ)		(4,935,965)	(6,473,870)
ڤْدُوَ سَرْمُسْھْڈَّۋْ		**21,855,169**	**20,317,264**
مِرُذْ دُمْمَرَمْدُ مَرَبَسِ			
چِسْ ئَرْھْ مِنْمَوَرِيَّ سْمَرْ - ئَۋْ چِسْ	14	1,151,766	1,226,409
سَوْچِسْ مُۋْڭَسْ	14	10,311,565	11,185,980
	7.2	1,513	1,691
		11,464,844	**12,414,080**
ئَاوَرْ دُمْمَرَمْدُ مَرَبَسِ			
وِمَرَڭَبِرْسَڭَمِ مُنْسِرُنْ ءَھْءَڈَھْسْ مَرْمَسْرُبِ	14	13,733,998	13,746,726
		13,733,998	**13,746,726**
ڤْدُوَ مَرَبَسِ		**25,198,842**	**26,160,806**
ڤْدُوَ مِنْمِچِڭَمِ مَرَبَسِ		**47,054,011**	**46,478,070**

مِرِۋْرِڭَمْڤَدُ ئَاسْۋْسِمَوَّمِثَّ ۋَسْدُ 96/19 ئُ مَرْسْ حِ ڈُچِ رِسَّھْمَوْنُدَمِ ۋْمِرَرَدْنَرْسْڤَّ سَرْسَسْ وَسِ ۋْمِرَرَدْنَرْوِۋَمُۋْ.

ބެލެހެއްޓުމުގެ ބަންދުކުރުން
(ބިލްގެ ފަރާތުން ސޮއި ކުރެވިފައި)

މި ފަދައިން ހިންގާފައިވާ ހިންދުން ހިންގުމުގެ ތެރެއިން ބަދަލުކުރުން ބިން ބަދަލުކުރުން ؛ ؛ ؛

ڈِفْرِيۋْسُ ھْمَبِيعَةْ ءُفُرْقُرْدَسْمُ ئَاۋَرْتَسْتَسْ ۋِرُس

رِمْسُگَۇ بَرَمْسُوڭَرْ مَہِ ھَرَقُرُمَۇنْۇ ھَڭَسْ

31 ءِسْتُمْبَر 2018 ئُ سِرمَرَوَرْ رُسُوۋِ مَرَبْ

	رِمْسُگَۇ بَرَمْسُوڭَرْ ڭَڭَسُ ءَۋَرْبْ	رِمْسُگَۇ ئِيرِدِمَدْ ڭَڭَسُ ءَۋَرْبْ	ھْڭُرَ ۋَرِڭَرْ / (ئَمْۋُرْسْ) ڭَڭَسُ ءَۋَرْبْ	ھْڭُرَ ڭَڭَسُ ءَۋَرْبْ
1 ھْسْرَمَبِ 2017 سِرمَرَوَرْ	26,183,719	607,415	(6,432,929)	20,358,205
ڈِۋِ مَرَبْۇ ۋَرِڭَرْ	-	-	(40,941)	(40,941)
31 ءِسْتُمْبَر 2017 ئُ سِرمَرَوَرْ	26,183,719	607,415	(6,473,870)	20,317,264
ڈِۋِ مَرَبَرْسْ سُۋْ ۋَرِڭَرْ	-	-	1 ,537,905	1 ,537,905
31 ءِسْتُمْبَر 2018 ئُ سِرمَرَوَرْ	**26,183,719**	**607,415**	**(4,935,965)**	**21,855,169**

ببـ 56 مِسْرْ ۋُبِرِۋْسْ ببـ85 ئُ سِرمَرَوَرْ رُبِرِ بَۋْۋَرَمَۇنْۇمَہِ رِۋْسْرْ رِسُّھْۋَنْمَرْدُ سِۋَرُسَھْمَۇنَّہِ سْرْھْمَۇنَہٗ رِسُّھْمَۇنْۇ ھَڭَسْمَۇنْۇ ھَڭَنْۇ.

ګګړېوګس ھګګرېګګ ګګګ

1	**ކުންފުންނާ ބެހިގެން ބަންދުކުރުން** ފެންވަދޫ ބަންދަރުގެ ހުވަފެންވަންދެން ކުރިއަށްގެންދާ ތަރައްގީ ތަންތަން ތަންކުރުން ކުންފުންތަކުން ފާސްކުރެވިފައިވާ ކުންފުންތަކުން (ތަން 10/1996) ވަނަން ހިންގުން ހިންދަނބަން ތަ، ތަރަންތަން ، ،ންތ ،ންތ ،ންت ،ںت ،ںت ،ں

	ދިން ؛ ؛ ؛

- ކުންފުނީގެ ބަދަލުތަކުން ހިންދާ ބަދަލުތަކުން، ވިއުގައި ވިއުގައި ކަންކަން ބަދަލުވުން
- ވިއުގެން ބޭނުންކުރާ ބަންދުކުރުން
- ބަންދުތަކުން ފެށިއިރުން 12 ން ފެށިގެން ބަންދުތަކުން ދުވާ ބަދަލުވުން
- ވަރިން ކުންފަތުގައި ހުންނަން. ފެށި ބަދަލުން ބަންދުތަކުން ފެށިއިރު ހިން 12 ން ފެށިގެން ބަދަލުން ބަދަލުކުރެވެން ބަންދުތަކުން ވަރިން ކުންފަތުގައި ހުންނަން ދާންދެން.

މިކަން ހުށަހެޅުން ކުންފަތުން ކަންކަން ބަދަލުކުރަން ކަން ކަންކަން ބަދަލުވާ. ބަދަލުތަކެއްގައި ކަންކަން ބަދަލުވާ ކުންފަތުގެ ބަދަލު ބަދަލުވާ ހިންދާ ބަދަލު ބަދަލުކުރެވެން ހުންނަން.

- ބަދަލު ކުންފަތުން ބަދަލުކުރާ ބަދަލުތަކުން ބަދަލު ކުރެވިފައިވާ ބަދަލުތަކުން ބަދަލުވުން
- ވިއުގެން ބޭނުންކުރާ ބަންދުކުރުން ބަދަލުތަކުން ބަދަލުކުރެވިފައިވާ ބަދަލުތަކުން
- ބަންދުތަކުން ފެށިއިރުން 12 ން ފެށިގެން ބަދަލުތަކުން ބަ ބަދަલުތަކުން ކަންކަން ބަދަलުކުރުން
- ބަންދުތަކުން ފެށިއިން ހިންދާ ދަންނަވާން 12 ން ފެށިގެން ވަންދެން، ބަދަلުތަކުން ކަންކަން ބަދަلުކުރުން ބަދަلުކުރުން ބަދަلުކުރުން ބަދަلُ ކُرُން

ދ ކُرُن ކُرِرً ބَدَلُتَكُن ںُكُںُ ںُكُںُ ںُكُںُ

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ތަފާ ކަންކަން ބެލެހެއްޓުން ކުންފުނިއަށް ބަދަލުކުރުން ހަވާކުރެވިގެން ދިވެހިންނަށް ވެސް ބަދަލު ބެލެހެއްވުން ބޭނުންވާނެއެވެން. ބަދަލު ބެލެހެއްވުން ބައިން ބައިން ވަކިން ކުރެވިދާނެ ތަރުތީބުން ތިންވަން ބިންވެރިކަން ދިވެހިރާއްޖެއަށް ބިން ބަދަލުކުރެވެން. ތަން ބަދަލު ބެލެހެއްވުން ބައިން ބައިން ؤމުން ؤމުން ؤމުން ؤمؤمؤ ؤمؤمؤ ؤمؤمؤ

ވُންނާ ،ؤسُؤ ،ؤسُؤ ،ؤسُؤ

ތިމާވެސްކަމުގައި ހިންގާނެ. ތަނިން ދިވެން ދިވަން ތަން ބަދަލުކުރުން ބަދަލުކުރުން ބަދަ ؛ ؛ ؛

ފެންވަރުން ބަލައިގެން ، ކުރިން ، ، ،

"ؤمَمر ؤوِرذ مُوتّر ګُسوهَمِ" ئ ءَدْوَمِ ،ءَسْؤُسِرَمِ رُسِ ءَةْ ،مِسْسُةْةْءَرَسْةْءَرُءَسْءَمِ رِدُسْسِ ،ءَرُسِرُسْ ،ءِرُدُدْمُءَرُدُئ ګُوِ ،ءَسُةْئ ءَدْوَمِ ،ءَرُلُءُءَسْوُرَمِ "ءُلُءُ ،ءَةْ ،مِسْسُةْةْءَرَسْةْ" ،ءَئ.

"ؤمَمر ؤوِرذ مُوتّر ګُسوهَمِ" ئ ءَرَسْسْ ،ءَرُلُءُءَسْءَوُ ګُوِ ،ءَسُةْءَمْ (،مِءَمِوِ ،مِسْسُةْةْءَرَسْةْ)
،ءَمِءَةْءَسُ 32 "ؤَمِسْسْسُةْوُ ،مِسْسُةْةْءَرَسْةْسُ" ءَمِوُ ګُسَمَسْ ؤُةْءَرَدْءَمِوُسَرَ ؤُءَمَرَدَ ،ءَرُلُءُ ،ءَرُوُ ،ءِسُةْسْ ؤُسِرُءُسْ "ؤمَمر ؤوِرذ مُوتّر ګُسوهَمِ" ئ ءَرَسْسْ ،ءَرُلُءُءَسْءَوُ ګُوِ ،ءَسُةْءَمْئ ءَدْوَمِ ،ءَسْؤُسِرُ ،مِءَمِوِ ،مِسْسُةْةْءَرَسْةْ ،ءَوُسُؤَمِ ،ءَرُءِوِګَسْءَمْ. ،ءِدْءَمْسْ ،ءَوُسُؤَمِ ،ءَرَدَسْؤَرْ، ،ءَوُسُوِءَءَسْسْ ءَةَرَوُمْ ،ءَرَءَوُسْءَمْ. ،ءَسْرُ ،مِسْسُةْةْءَرَسْةْءَمْئ،ءَوُسُ ،ءَوُسُوِءَءَسْسْ ،ءَرَةَسْوُسِ وَءَوَءَسْسْءَوُ.

،ءِ ګُوَةْمُئ ګُوِ ،ءَسُةْئ ؤَمِګُ ،ءَرُوَمَ ئ،ءَمُؤْسْ ګُوِ ،ءَګُسْءَمِ ،ءَرُلُءُءَمْ. ؤَمِسُ ګُسْءَةْءَسْءَسْ ،ءَرُوُسْوُ ،ءَسُةْؤُسِرُئ ،ءَګُسْءَرُئ "،ءَسُرُسْ ګُسْءَرَسِ"ئ ءَدْوَمِ ،ءِوِءَسْءَ ،ءَرُلُءُءَسْءَمْءَوُ. ،ءَرَدَوُسُ ګُوِ ،ءَسُةْ ،ءَرَءَوَمِ ءَسْءَدْءَ ،ءَمْګُدْئ ،ءَګُدْءَګُءَمْءَئ ،ءَسَةْةْسْ ءَسْؤُسْءَسْ ؤَمِګُءَسْ ،ءَرُلُءُءَسْءَسِ ،ءَسُرُسْ ګُسْءَرَسِئ ءَدْوَمِ ،ءَوَمَ ،ءَرُلُءُءَسْءَسِ ،ءَسُرُسْ ګُسْءَرَسِئ

ދާއިރ ތަންކަން (ންވަން ހަމަވާން ކުރިން ތަންކަން ބަދަލުކުރުން ދާއިރ ތަންކަން ބަދަލުކުރުން ބަދަލު) ތަކުން ކަންކަން ބަދަލުކުރުން ބަދަލުކުރެވިދާ ބަދަލުކުރެވެން ހުންނަންވާ ހާލަތުތަކަކީ:

- ތަންކަން ބަދަލުކުރެން ފަދައިން ވަކިން ހުންނަންވާ ކަންކަން
- ތަންކަ ބަދަލުކުރެން ފަދައިން ވަކިން ހުންނަންވާ ކަންކަން ބަދަލުކުރުން ންވަން ތަންކަން ބާ ވިދާ ބަދަލުކުރެން ބަދަލުކުރެވިދާ ކަންކަން ބަދަލުކުރުން. ތަކެއް (ހ) ކަންކަން ތަންކަން ބަދަލުކުރުން ކަންކަން ވަކިވާ ބަދަލުކުރުން ،ކ ،ބ ،ތ ،ދ ،ތ ،ބ ،ب ،ب ،ب

	ކުންފުނީ ފާސްކުރެވިފައި ހުންނަ ކުންފުނީ ބަންދުކުރުން ބުއެވެ ކުންފުނީގެ ބަންދުކުރުން ބަދަލުކުރަން ބާރުވާނެއެވެ. **ބަންދުން ބަދަލުކުރުން ބާރު ފާސްކުރުން** ފުރިހަމަ ބަދަލުކުރެވިފައިވާ ބަންދުން ބާރު ފާސްވާން، ބިން ބަންދުން ބަދަލުކުރުން ބާރު ދިވެ، ބަންދުން ބަދަލުކުރުން ބަދަލު ކުރެވިފައިވާ ބަންދުގެ ބިން ބަންދުން ބަދަލުކުރެވިފައިވާ، ފުރިހަމަ ބަދަލުކުރެވިފައިވާ ބަންދުގެ ބިން ބަންދުން ބަދަލުކުރުން

	ކުރު ބުރައިގެން ބަދަލުކުރުން ؛ ؛ ؛

ވިއްކާމުދަށް ކަންކަން، ވެންڊަރުންނާ ހިންގަން ދެއްވާފައިވާ ބަންދުކުރުންތައް. ތަކެއް ހިންގާ ބިން ހުންނަންވާ ބަދަން ހިންގާ ބިން ހިންގަންވާ ބަދަން ވިއްކާމުދަށް ބަންދުކުރަން ބަލާކުރަން ހުންނަންވާ. **ބ. ބިން ކަން** ބިން ބަދަލުކުރުން ؛ ؛ ؛

	ތަރުތީބުން 17 ވަން ފަރާތުން ވިސާ ދީގެން ކުރިން ކަން ކުރުމުގެ ހިންދަރުން 16 ވަން ވިސާ ދީގެން ކަން ކުރުމުގެ ހިންދަ ހަމަ ވިސާ ދީ ހުންނަ ބަންދުކުރެވިގެންވާ ތަން ބަދަލުކުރުން. ތަރުތީބުން 17ވަނަ ބަންދުން ތަރުތީބުން ވިސާ ދީ ހުންނަ ބަންދުތައް ބަދަލުކުރުން ބާރުވާ ބަންދުން ވިސާ ދީ ހުންނަ ބަންদުން ކުރިން ބަދަލުކުރުން ކަންކަން ކުރެވިގެންވާ. ތަރުތީބުން 17ތަން ބަންދުން ބަންދުކުރެވިގެންވާ ބަންدުގައި ކުރިން ބަދަލުކުރެވިގެންވާ ތަން ބަދަލުކުރުން ތަރުތީބުން 16ން ފެށިގެންވާ. ތަރުތީބުން 16 ން ކަން ކުރުމުގެ ހިންދަ ކަން ކުރުން 1 ވަން 2019 ން ފެށިގެން ބާވަން ކުރުން ކުރުން ތަންތަން ބަދަލުކުރެވިގެންވާ. ބ ވަކިކުރުން ކަން ކުރުން ދ ބ ބ ބ ބ ބ ބ ބ ب ب ب

ھۆرتۇساڭۇش	7,903	14,656
ۋېسۇ ئۇشۇچۇ	1,902,717	1,902,717
ۋېئۇتاچىرىنى دۇسۈىرگەي ئاخۇۋىشۇ	81,877	86,252
ئۈۋچ ۋې	26,619	16,861
6.1 دۇۋەمچۇنى ھېسابۇۋەر		
دۇسۈىرەي ھېسابۇۋەر	239,277	273,721
دۇۋەمچۇنى ئاۋدگەي رىزدىر	2,770	2,733
	242,047	**276,454**
7. ھېچىرىسۇ ئېتۇۋچ ھۆسۇ		
ئەئىشۇچ (ج ھەرىزى) ھۆسۇ	265,769	75,615
ۋېۋىۋ ھۆسۇ بىۋىرىسۇ ئاۋش	(178)	31,092
ھېچىرىسۇ ئېتۇۋچ ھۆسۇ ئاۋۋچ	**265,591**	106,707
7.1 ئەىرىشچ ھۆسۇ		
ھېچىرىسۇ ئېتۇۋچ ھۆسۇھەر ھۆسۇ ئىشۇدى ئۇشۇش (5/2011) گەي ھەمىۋەھۇ ئەھى دىھش، ھۆسۇ ئىۋۇ ئېھېگى 15% ھۇ. ھۆسۇ ئىىرىۋەنى ئېتۇشىۋېرىشىۋەھەرەي ھېۋىش، 31 ۋېسۇۋەىرى سېھىرىش رىبر ھىىرەشچېشى ئېتۇۋچ ئەھىۋى ھۆسۇ ئىگەي دىىرىۋىدش چېۋ ھەرقى مەۋسىۋۇ مېۋىدى ۋىرەھۇ.		
ھۆسۇ ئىۋۇدى ئاۋش ئېھېگ	1,803,496	65,766
ھەمىۋىرش: ھۆرش ئاسۇۋگەي، ھەىش ھەي ھۆرۇ	7,903	14,656
ھېسىۋىرش رەھۇر ئاۋۋېۋېۋگ ئىرىۋەنى	173,849	540,356
ئاسۇىش: ئاۋېچۇ ھۆخۇىشۇ	(7,192)	(5,741)
ھېسىۋىۋۋگ ھىئىسىرش ئىرىۋەنى	(173,836)	(78,510)
ھەرىزى ھۆسۇ ئىۋۇ ئېھېگ / ئەمۇش	**1,804,221**	**536,527**
ھۆسۇ ئەمۇش	-	-

(32,425)	(32,425)	ދެކުން ކުރެހި ބަދަލުތަކުން
504,102	**1 ,771,796**	ދެކުން ބާކީ ފައިދާ
75,615	**265,769**	ދެކުން ބާކީ ފައިދާއަކުންވާ ދެކުން (15%)
		7.2 ކެފަތުގެ ދެކުން ތަން ތަކުން ބަދަލު
(29,401)	1,691	1 ދުވަހުގެ ފަދަ
31,092	(178)	ތަކުން ڤެންڊިން / ކަނޑައަޅާ
1,691	**1,513**	31 ކެން ބަންދުވާ
		7.3 ބިން ކަމާ ދެކުން ބަންދުކުރެވުނު
481,221	(164,996)	ތަކުން ؤންނާ ބިން
75,615	265,769	ތަކުން ބިން ދެކުން ހަދާ
(721,832)	(240,611)	ތަކުން ބޭނުންކުރާ ؤންނާ
(164,996)	**(139,838)**	ތަކުން ނިންމާ ބިން
		7.4 ކުރެڊިޓަން ބެލެންސް ކެފަތުގެ ދެކުން ބަދަލު
1,862	1,684	ڤެންڊަރުން، ؤންސާ ތަކުން ބަލައިگެންނާ
(171)	(170)	ڊۯވިژަން ބިން ބަދަލުކުރާ ڤެންڊިން
1,691	1,513	31 ކެން ބަންދުވާ ކެފަތުގެ ދެކުން ބަދަލު
ދެކުން ދެކުން ڤެންڊިން ހިންގާ ބަދަލުން ހިމެނިފައިވާ، ؤންސާ ތަކުން ބަލައިگެންނާ، ؤންސާ ؤންސާ ؤންސާ ؤ ؤ ؤ

(40,941)	1,537,905			ތަރައްރުދ ވަބިއާ
34,087,354	34,087,354			ބެލެންސްކުރެވިފައިވާ ތަކުން
(0.0012)	**0.0451**			ބިލްކުރަން ބާކީ ތަކުން
9. ކުރެڈިޓަރުން، ކަންކަން ހިންގާ ހިންދެވިފައިވާ				
31.12.2018	**ބަދަލުން**	**01.01.2018**		**ކުރެڈިޓަން ދައުވާ**
50,426	-	50,426		ކަން ކުރެވުމުން ހުރިކަން
10,282	-	10,282		ڊڊ ވަރިއަށް
16,616	242	16,374		ބިލްވެ ހިންދެވިފައިވާ
4,516	-	4,516		ބަދަލުން ހިންދެވިފައިވާ
31,462	-	31,462		ވަންދެން ދައްކާ ބާकީ ހިންދެވިފައިވާ
54,709	-	54,709		ކުރެڈިޓަން ހިންދެވިފައިވާ
7,317	-	7,317		ކުރެڈިޓުން ހިންދެވިފައިވާ
14,475	14,475			ڊން ،ښوګ
189,803	**14,717**	**175,086**		
				ބަދަލުކުރެވިފައިވާ ހިންދުން
30,709	-	30,709		ކަން ކުރެވُمُ ހُرِ ؛ ؛ ؛
10,282	-	10,282		ڊڊ ؛ ؛ ؛
15,203	488	14,674		؛ ؛ ؛ ؛ ؛ ؛
4,303	115	4,188		؛ ؛ ؛ ؛ ؛ ؛
30,277	1,804	28,510		؛ ؛ ؛ ؛ ؛ ؛
49,332	7,782	44,621		؛ ؛ ؛ ؛ ؛ ؛
7,371	4,403	7,371		؛ ؛ ؛ ؛ ؛ ؛
781	781			؛ ؛ ؛ ؛

		133,329	14,592	**148,204**
ژۮ ۋ ۋ ۋ ۋ ۋ		**34,785**		**41,599**

9.3 ،ۋ ،ۋ ،ۋ ،ۋ ،ۋ ،ۋ 14,717 ،ۋ ،ۋ ،ۋ ،ۋ ،ۋ ،ۋ (2017 ،ۋ ،ۋ 6,257 ،ۋ ،ۋ ،ۋ ،ۋ ،ۋ ،ۋ) ،ۋ ،ۋ ،ۋ ،ۋ ،ۋ ،ۋ

ދިވެހިރާއްޖެ ބަންކުން ދިވެހިންނަށް	-	-
	24,472,078	**24,073,265**
ވިއަމިއިން ހެއްދިން ڪަންބަރު ކުރެހުން	**24,514,913**	24,116,100
12. ބަންދު ފައިސާއިން ކުރެހުންތަކުގެ ތަފުސީލު		
ބޭންކް ބެލެންސް	2,357,467	2,161,994
ބަންދު ފައިސާ	194	194
	2,357,661	**2,162,189**

13. ދިވެހިންގެ ބަންކުން ދެން ދައުވާ	ދިވެހިންގެ ދަތަރ	ދިވެހިން ދިން	ބަދަން ڪުރިއަށް
1 ޖެނުއަރީ 2018 ވަން	34,087,354	26,183,719	607,415
31 ޑިސެम्ބަރ 2018 ވަން	**34,087,354**	**26,183,719**	**607,415**

ދ.ڪ.ބ.ބ.ދ.ވ.ބ.ބ.ڪ.ڪ.ڪ

ސަރْވِسْ	297,702	297,702
ڊِوِڊەنْڊْ	1,918,630	1,936,889
ތْރەژَرِ ހَرَجَةْ	26,163	4,427
	13,733,998	13,746,726
ދِرِڤْڊْڊَرَجَةْ		
ڇِڀْ ކْرِڊِٽْ ތِއْބَرَڪَرِڻ ښَمَنْ	1,151,766	1,226,409
ސَرْڤِسْ ތْڊِڤْرِسْ	10,311,565	11,185,980
	11,463,331	12,412,388
ވِއَرْڤِڪَرِ ތْرَسِرِژَسْ ڏَهَڏْهَسْ ދَرْبَسْڀِژ	**25,197,329**	26,159,115

15. ؤَرِسْرَسْښَوْ ތِسْسْهْڏَرَسْهْ ؤَرَس ڤْوِرِڊْ

ؤَرَس ڤْوِرِڊْ ތَرِ ڪْرِڊْ ڊْڊَرَڤْهْدَرِ ތْښِهْ وِدْڪَرِهْدِسْ ڇِڪْسْ، ښْرَوَةَ ؤَرِسِڇِڇِڪْدَ ژَڤْسِبْڊَرَسْرَةَرِ رِسْڤَڊْڊَرَڪْ ڪَرِ ڪَرْسْ ؤَرِسْڤَڊْ ڪَرَڪْرَڤْ.

15.1 ڇِڀِرَدَرِ وَسِ ڤْرَڤْښَسْ ڇْڀَسِرْڀَوَةْ ڇَسْرْسْڀَرْدِسْ رِسْڤَڊْڊَرِڤْوِؤَرِڤْ ؤَرِسْرَسْښَوْ ތِسْسْهْڏَرَسْهْدَرْدِ ؤَرَس ڤْوِرِڊْ ژَسِءَةَڤْ ڏَهْدْ. ؤِرِ ތِسْسْهْڏَرَسْهْدْ هَدْ ژَسِءَةَڤْدْدَرِ ڊْڊَڀَدَرِ ؤَسْدْدَسْسْ ةَسَڊْښَوْةَڤْ ژَدَسْ ژَسْدْسِسْ ؤَڪْدْڀَرْڀْ ژَسْژَدْدْ.

15.2 ؤَرِسْرَسْښَوْ ތِسْسْهْڏَرَسْهْدْ ؤَرَس ڤْوِرِڊْ ژَسِءَةَڤْسِ ؤَرَس ڤْوِرِڊْ ژَسِءَةَڤْدْدَرِ ڀِڊَّةَڤْدْڀَوْ دَةَڏْڏَڊَّةَڤْدْ ڊْرِسْڊْدَڊَّةَڤْدْ ڪَرْڀِوِڊْ ڪَرْڀَوَةَڤْ ڇِڀِرَدَرِڤْ ؤَرَسِڤْوِرِڊْ رَةَڀَڪَرِڀَةَڤْ ڇِسْڪَرْڀَرْدْدْسْدْ.

ڤْوِڤْ 1: ةَةْؤَرَڪَ ةَښَهْ ښْرَوَةَ ؤَرِسِڇِڇِةَڤْ ڊْڊَڀَدَرِ (ةَڀَسْهْ ښْرَڀْ) ڀَهْ ڀَڀْرَوَرِڤْ ةَدَهَةْ

ڊِڊَّةَڤْ ڀَهْڇْ ةَدَهَةْ ڇِڇَسْرْڀَرَڀَدَرِڤْوَةَرَ ڀَسْرْؤِسْ ةِسْسْهْڏَرَسْهْدْ ؤَرَس ڤْوِرِڊْ ژَسِءَةَڤْسِ ڇْڪَرْسَسْڀَسْ ڀَسْسْهْدْ ژَهْدَرِ ةَةْؤَڪْسْ ڊِسْرَوَڪَرْةْ ةْسِرْڊَڀَسْ، ةْ ةَدَهَةْ ښْرَوَةَ ڇِؤَرَسْدْ ةَدَهَةْدْ ڀَهْڇْسْهْةَسْ ةَؤَرِدْسْرْڀْ. (ةْښْڇَةْ "ڪْرْڀْ ڇِڀِسْهْ" ةَدْ ڀَةَسِ وِةْڪَ ةَدَسْ ةَؤَرِدْسْرْڀْ. ؤَرِسِڇِڇِةْ "ښْهْڇْ ڇِڀِسْهْ" ةَدْڀَةَسِ ژَسْرَ ةَدَسْ ةَؤَرِدْسْرْڀْ.) ڊْڊَڀَدَرِ رَةَڪْةَڤْهْڀَرَڀَدَرِ ةَؤَرِ ڤْرِدْرْةَڤْسِوِ

ڪُهُمُدَمِ هَدُهَوَنُ دَمُهْڎَڳُهِ ڀِڎَ ڊِسْوَهَسْ، هُسَڎْ سْوَهَ ڀَرِمِڊِڀِڎُ دُمَّدَڳُهْ هُنَبِرُسْڳَ هَوَسْڊِسْهُدَمِ هَڊِ هُنَبِرُسْڳَ هَدَرَهَسْ رِسڳَنَدُدَمِڳَرُهُسَدُهُ.

ڳُوُڳُ 2: رِسَّهُدُنَڳَرِمْ سِڳَ ڪُهُسْ (هَدُ ڪُڪُهُدَمِ) سْوَهَ سْرِسِڳَڪُهُسْ (ءِهَرِهُ نُهْرِوَرِهِڳَ هَدُڪُڪُهُدَمِ) ڳُسْسَسْ رُسْسَ دَمُهْڎَڳُهَسْ ڀِڳَّهَهُهُڎَسْ ڳُهَسْ ڳُوِهْ رِسَّهُدُنَڳَ ڳُنُسِنُهَهْ

ڊِ نُهَڳَهِرِدَمِ رِدُسْسِ هَسْسَسِرِوِ ڪُهَسْ هَدُنُهْرِوَرِهِڳَ هِسْسُهُڎَرَسْڳُهُ:

ر) هُوَرَ هُرُسْ هِسْسُهُڎَرَسْڳَسْ ڳُنُڳُدَمِ نُهُڳُهْرِوَرِهِڳَ هَدُهَهْ

س) هُرَّ هُنُهِوُ سْسْنَدُدَمِ ڳُڳُّ ڳُنُڳُهَنُدَمِ سِڳَ هُهُڪُهْ، سْوَهَ هُهُڪُهْ سِوَهَنُهْ رُسْسَ هِسْسُهُڎَرَسْڳُهَنُدُ نُهُڳُ هَدُهَهْ

س) ڳُنُڳُدُ ءُڳَّهِسْ سِڳَّنُسْ سْوَهَ سْرِسِڳَّنُسْ ڳُسْسَسْرُسْسَ دَمُهْڎَڳُهَسْ ڳِسَّنُسْ دَهِدَسِءُڪُهُهْدَمِ هَدُ رِسَّهُدُنَڳَ ڳُنُڳُهَسْ

ڳُوُڳُ 3: ڳُنُڳُدَمِ رَّدَهَسْ ڳُسْسَسْ سْرُرُسْسَ دَمُهْڎَڳُهَسْ هَسْسَّهُ ڳُنُڳُهَسْ. ڊِنُهَڳَهِرِدَمِ رِدُسْسِ ڳُسْسَسْ سْرُرُسْسَ دَمُهْڎَڳُهَسْ ڳِسَّنُسْ هَدُ رِسَّهُدُنَڳَ ڳُنُڳُهَهْ ڪُسْسْنُسْڳُسْ هَدُ رِسَّهُدُنَڳَرِوَرِهِڳَ هِسْسُهُڎَرَسْڳُهُدَنُهُڳُهِسْ، هِسْسُهُڎَرَسْڳُهُدُ هَدُ سَسِءُهُڎُدَمِ هُوَرَ ڳُسْسَسْ سْرُرُسْسَ دَمُهْڎَڳُهَ ڪُهُ سْرُهَسْ هِسْسُهُڎَرَسْڳُهُدَنُهُڳُهِسْ. ڊِدُ هِهُڎَسْ، هُهُڪُهْ هُرُسْ هِسْسُهُڎَرَسْڳُهُدَنُهُ نُهُڳُ نُهْرِوَرِهِڳَ هَدُسْ ڳُسْسَسْ هَدُ رِسَّهُدُنَڳَرِوَرِهِڳَ هِسْسُهُڎَرَسْڳُهُدَنُهُڳُهِسْ، هُرُسِرُسْ هِسْسُهُڎَرَسْڳُهُدَهُڳَهِ هَدُڪُڪُهُسْ رُسْسَ هَوَّهَسْ ڳِڳَّهَهُهُڎَڪُڪُهُسْ هُنَبِرُسْڳَ ڪُءَهِ هُڳَسُهُڎَرَسْڳُهُدَهُڳَهِ "هُسَدُسْهَسْ" هَوَهُ ڪُسْدُڪُسْڳَ هِسْسُهُڎَرَسْڳُهُدَهُڳُسُ ڊِڪُهُڳَدَمِ رِدُسْهُدُ.

سْڳُ ڳُڳُڳُسْڳُ ڳُڳِهُهُهِ ءِسُهَهُسْڳُءُ ڳُسُ ڳُڳُ ڎَهَءُڎُ ڪُسْسْنُسْڳُسْ، هُهُڪُهْ هُرُسِرُسْ هِسْسُهُڎَرَسْڳُهُدَنُهُڳُهِسْ ڳُڳُڳُ هَدُهَهْ ڳُسْسَسْ رُسْسَ هِسْسُهُڎَرَسْڳُهُدَنُهُ هَدُهَهُهِ هَڳَّهِهُسْ ڳُڳُهُسْهَسْ ڳِڳَّهَهُهُڎَسْ هُنَبِرُسْڳَ ڪُءَهِ رِدُسْهُدُ. ڊِدُ هِهُڎَسْ "هُڳُسْهَسْ ڳُهَرِهِسْهَسْ" هُهِ هُرُسِرُسْ ڳُڳُهُسْهَسْ ڎُءُڳُهَهُڳُسُ ڳُڳُهُسْهَسْ ڳِڳَّهَهُهُڎَسْ هُنَبِرُسْڳَ ڪُءَهِ رِدُسْهُدُ.

ڳُڳُهُسْهَسْ ڳِڳَّهَهُهُڎَسْ هُنَبِرُسْڳَ هُسَدُسْهَسْهَهُهِ دَمُهْڎَڳُهُدُنُهُڳُهِ بِرِسُهُڎَ سْرُرِدُسْ هُسْڳُهُڎَڳُهُ هِسْسَهُڎَرَسْڳُهُ سْڳَّهِ، ءِسُهَهُسْڳُهُ سْڳُهُ هَسْڳَّهِ نُهْرِدُدَمِ هُسْڳُهُسْهَسْڳُ سِوَهَ هُسْڳُهُڎَرَسْڳُهُ هَدُهَهْ هَڳَّهِهُسْ هَدُهَهْ هَڳُهُڎَرَسْڳُ هَڳُهُڎَرَسْڳُهُدَنُهُڳُهِسْ هَدُهَهْ هَڳُهُڎَرَسْڳُ هَڳُهُڎَرَسْڳُهُدَنُهُڳُهِسْ.

ڳُسْسَسْ رُسْسَ هَدُهَهْ سْوَهَ ڳُنُڳُ هِسْسَهُڎَرَسْڳُهُ سْڳُهُڎَرَسْڳُ دَمُهْڎَڳُهُ ڀِسُهُڎَ نُهْرِوَرِهِڳَ هِنُهْرِڀِ سُهِنُهْرِڀِڳَهِ هِڳَّهِ هُڳُهُ هَدُهَهْ سَهَڳُنُهْرِ سُهِنُهْرِڀِڳَسُهُ ڳُهَرِنُهُڳُسْ هُسْڳُدُڎَڳُهُدَمِ ڀِڳُهُسْرُڎَهُدُ.

،ؤرؤ ،ؤرؤ ،ؤرؤ

16. ބަންދުކުރުން ، ހަނ ،ބﷺ ،ﷺ ،ﷺ ،

	ދުވެފައި ބެލެންސް ؛ ؛ ؛ ؛	ބެލެންސް ؛ ؛ ؛ ؛	ج.ڊ.ق
ކަڊުން ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛	115,045	2,242,616	2,357,661
؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ - ؛ ؛ ؛	-	24,472,078	24,472,078
؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛	26,398	16,437	42,835
؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ - ؛ ؛ ؛	-	1,151,766	1,151,766
؛ ؛ ؛ ؛ ؛ ؛ ؛	-	10,609,267	10,609,267
؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛	5,106	13,431,190	13,436,296
	146,549	**51,923,354**	**52,069,903**

؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛ ؛

ކުންފުނިން ވެންڊާ ތެރެއިން ބަންދު ކުރުން ފެންވަރުން ބަދަލުކުރުން ކުރުމަކީ ބަންދު ކުރެވިފައިވާ ބަންދުތަކުގެ ތެރެއިން ބަންދު ކުރެވިފައިވާ ބަންދުތަކުން ބަދަލެއް ގެންނަން ބޭނުންވާ ބަންދު ބަދަލުކުރުން ބުނެފައި ވެއެވެ. ބަދަލުކުރި ބަންދު ؟ ؟ ؟

ދިން ކުރެވުނ ތަރުތީބުން - ހަތަރ ދިން	24,472,078	1,111,051	1,193,659	4,216,554	17,961,860
ވިއަސީއިން ބާކީ ހިސާބުން ކެނޭނ ތަން ތަކުން	42,835	42,835	-	-	-
ކަމުގައި ވާހަ ބަދަ ބޭނުން ކުރެވިފައި	2,357,661	2,357,661	-	-	-
	26,872,574	**3,511,547**	**1,193,659**	**4,216,554**	**17,961,860**
ވަކިން ދިން					
ދިން ކުރެވުނ ތަރުތީބުން - ހ.ބ ދިން	1,151,766	74,643	74,643	223,930	778,550
ހަމަވިން ބެހެއްކުން	10,311,565	874,414	874,414	2,623,242	5,939,495
ވިއަސީއިން ބާކީ ހިސާބުން ކެނޭ ތަން ތަކުން	13,733,998	13,746,726	-	-	-
	25,197,329	**14,683,055**	**949,057**	**2,847,172**	**6,718,045**
ބަލަންސ	**1,675,245**	**(11,171,508)**	**244,602**	**1,369,382**	**11,243,815**

17. ކުރެންސ ހިސާ ވަކިވެފައިވާ ކުރެއް ދުވަހުވެ		

ބިލިޔިން ފެށިގެން ހިމެނިގެން ދިވެ ހަމަ ހަތަރުބަރ ކުންފުނީ ތެރެއިން 48% ބިން ހަވާކުރެވެ. ހަތަރުބަރ ބަލा ކުރެވިފައި ދުވަހުވެވުން ބަދަލުކުރެވެން، ކުންފުނިން ހަތަރުބަން ކުރެވިފައި ދިވެން ހިން ހަތަރުބަން ދިވެން ހިމެނެން. ބަހައްކުރެވެން ހަ ހަތަރުބަން ކުރެވިފައި ކުންފުނި ދުވަހުވެވެ، ބަހައްކުރ ހިމެނުން ކަންކަން ބަދަލުވާ ވިދިގަ ވަރެވެ.

ބިލިޔިން ހަތަރުބަން ކުރެވިފައި ދުވަހުވެ	**31.12.2018**	**31.12.2017**
ކުރެ ދަން ކުރ	1,977,360	4,806,495
	1,977,360	**4,806,495**
ކުރެންކުރ ބަދަލުކުރ ބިރުދިން		

5,445	5,445	ހިންސާބު ތަރުޖަމާކުރުން ހިންދަނީ
5,445	**5,445**	
		ڊيوٽيزںںں

ދަމާވެގެ	15,709,589	16,709,589
	31,063,513	**33,040,873**

19.2 ސާވ

ންޓްސް ލިބިފައިވާ ބަންދުތަކުން ދެން ކުރިން ڪڏھން ڪم ڪرڻ ڪارڻ ڪرڻ ڪارڻ ڪرڻ

ތިރީގައިވާ ބަންދުތަކުން 31 ވެސްޓާބަر 2018 ން ފެށިގެން، ދ.ބ.ދ.ން ބަންދުކުރި ބަދަލުތަކުން ކުރިން ڪڏھن ڪم ڪرڻ ڪارڻ ڪرڻ ڪارڻ ڪرڻ ڪارڻ

19.3.4 ކުންފުނިން 7,861,954 ބަދަލުކުރެއްވި ބަންދުކުރެއްވުމުގެ ވަރު ދަންނަން ބާރުވާނެއެވެ. ބިން ދަން ކުރެއްވުމުން ހަދާފައިވާ ހަދިޔާ، ހަދިޔާ ދިން ދަންނަ ބިން ވ ހުންނަން ބާރުވާ ބިން ދިން ދަންނަ ބިން ވ ،ހުންނަން ،ކުރިން ކުންފުނިން ކުރިއަށްގެންދާ ވަރުގެ ބިން ،ކުރިއަށްގެންދާ ،ބިން ،ބިން ،ބިން ،ބ ،،،

ހަމަ ؤفرؤئ ތަކެއް ؤفرؤ ؤبير ތަرؤ	-	74,202
	2,775,301	**4,735,023**
II ؤفيؤتمؤ ئتترفهؤبؤئ ئؤگؤسؤةؤ ؤيرؤتمؤ ةؤتيرةؤ.		
ريژؤدؤئ ئتترف - ةؤبؤئؤجؤيؤ ؤيسؤئ ؤبؤ	1,902,717	1,902,717
ةفگيؤ ئتترف	872,584	2,832,306
	2,775,301	**4,735,023**

MALDIVES TOURISM DEVELOPMENT COPORATION PLC

AUDITOR'S REPORT AND FINANCIAL STATEMENTS

31 DECEMBER 2018

Building a better working world

Ernst & Young
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Reg. No: C-192/95

AHF/DP

Independent Auditor's Report

To the shareholders of Maldives Tourism Development Corporation PLC

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Maldives Tourism Development Corporation PLC ("the Company"), which comprise the statement of financial position as at 31 December 2018, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at 31 December 2018 and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter

We draw attention to note 19.2 to the financial statement which describe the possible effect of Government fines on some head leases. Our opinion is not modified in respect to this matter.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. We have determined that there are no key audit matters to communicate in our report.

Other information included in the Company's 2018 Annual Report

Other information consists of the information included in the Annual Report, other than the financial statements and our auditor's report thereon. Management is responsible for the other information.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

(Continued)

Partners: W R H Fernando FCA FCMA M P D Cooray FCA FCMA H M A Jayesinghe FCA FCMA A P A Gunasekera FCA FCMA D K Hulangamuwa FCA FCMA LLB (Lond) A Herath FCA

Resident Partners: A H Fawzy FCA FCMA FCCA M Rengaraj FCA ACMA

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Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the Company audit. We remain solely responsible for our audit opinion.

We communicate with Board of Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

(Continued)

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Auditor's responsibilities for the audit of the financial statements (Continued)

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The partner in charge of the audit resulting in this independent auditor's report is Hisham Fawzy.

27 April 2019

Male'

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Maldives Tourism Development Corporation PLC
Statement of comprehensive income
Year ended 31 December 2018

	Note	Year ended 31.12.2018 USD	Year ended 31.12.2017 USD
Sub lease income	4	4,578,797	4,436,039
Cost of operations		(1,902,717)	(1,902,717)
Gross profit		2,676,080	2,533,322
Other operating income	5	-	364,750
Administrative expenses		(872,584)	(2,832,306)
Profit from operations	6	1,803,496	65,766
Business profit tax expense	7	(265,591)	(106,707)
Profit/(loss) for the year		1,537,905	(40,941)
Other comprehensive income		-	-
Total comprehensive (expense)/ income		1,537,905	(40,941)
Earnings/(loss) per share	8	0.0451	(0.0012)

The accounting policies and notes on pages 8 to 30 form an integral part of the financial statements.

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Maldives Tourism Development Corporation PLC
Statement of financial position
As at 31 December 2018

	Note	As at 31.12.2018 USD	As at 31.12.2017 USD
Assets			
Non-current assets			
Property, plant and equipment	9	41,599	34,785
Investment property	10	20,000,000	20,000,000
Lease rent equalisation - sublease	11	24,472,078	24,073,265
		44,513,677	44,108,050
Current assets			
Trade and other receivables and prepayments	11	42,835	42,835
Business profit tax refund	7.3	139,838	164,996
Cash and short-term deposits	12	2,357,661	2,162,189
		2,540,334	2,370,020
Total assets		47,054,011	46,478,070
Equity			
Share capital	13	26,183,719	26,183,719
Share premium	13	607,415	607,415
Accumulated loss		(4,935,965)	(6,473,870)
Total equity		21,855,169	20,317,264
Liabilities			
Non-current liabilities			
Lease rent equalisation - head lease	14	1,151,766	1,226,409
Sub lease advances	14	10,311,565	11,185,980
Deferred tax liability	7.2	1,513	1,691
		11,464,844	12,414,080
Current liabilities			
Trade and other payables	14	13,733,998	13,746,726
		13,733,998	13,746,726
Total liabilities		25,198,842	26,160,806
Total equity and liabilities		47,054,011	46,478,070

I certify that these financial statements are in compliance with the requirements of the Companies Act No: 19/96.

.....
Ibrahim Latheef
(Chief Financial Officer)

The Directors are responsible for the preparation and presentation of these financial statements. Signed for on behalf of the Board of Directors.

.....
Abdulla Faiz
(Chairman)

.....
Thazmeel Abdul Samad
(Managing Director)

The accounting policies and notes on pages 8 to 30 form an integral part of the financial statements.

27 April 2019
Malé

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Maldives Tourism Development Corporation PLC
Statement of changes in equity
Year ended 31 December 2018

	Share capital USD	Share premium USD	Accumulated losses USD	Total equity USD
Balance at 01 January 2017	26,183,719	607,415	(6,432,929)	20,358,205
Total comprehensive expense	-	-	(40,941)	(40,941)
Balance at 31 December 2017	26,183,719	607,415	(6,473,870)	20,317,264
Total comprehensive expense	-	-	1,537,905	1,537,905
Balance at 31 December 2018	26,183,719	607,415	(4,935,965)	21,855,169

The accounting policies and notes on pages 8 to 30 form an integral part of the financial statements.

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Maldives Tourism Development Corporation PLC
Statement of cash flows
Year ended 31 December 2018

	Note	Year ended 31.12.2018 USD	Year ended 31.12.2017 USD
Operating activities			
Profit before tax		1,803,496	65,766
Adjustments for non-cash items			
Depreciation		7,903	14,592
Payables written back		-	(229,028)
Building written off		-	74,201
Cash flows generated/(used in) from operations before working capital adjustments		1,811,399	(74,469)
Working capital adjustments			
Movement in investment property		-	1,657,500
Increase in trade and other receivables and prepayments		(398,813)	2,288,947
Decrease in trade and other payables		(961,786)	(3,533,368)
Cash flows generated from operations		450,800	338,610
Tax paid		(240,611)	(721,832)
Net cash generated/(used in) FROM operating activities		210,189	(383,222)
Investing activities			
Purchases of property and equipment		(14,717)	(6,257)
Net cash used in investing activities		(14,717)	(6,257)
Net increase/(decrease) in cash and cash equivalents		195,472	(389,479)
Cash and cash equivalents as at 1 January		2,162,189	2,551,668
Cash and cash equivalents as at 31 December	12	2,357,661	2,162,189

The accounting policies and notes on pages 8 to 30 form an integral part of the financial statements

Maldives Tourism Development Corporation PLC
Accounting policies and explanatory notes to the financial statement
Year ended 31 December 2018

1 Reporting entity and statutory base

Maldives Tourism Development Corporation PLC ("the Company") is a public limited Company, incorporated in the Republic of Maldives and listed on the stock exchange of Maldives. The registered office of the Company is located at 1st floor, G. Fathuruvehi, Buruzu Magu, Male', Republic of Maldives.

Principal activities and nature of operations

The principal activity of the Company during the year is to sublease islands allotted to the Company by the Government of the Maldives.

Number of employees

The number of employees at the end of the reporting period was 11.

Authorisation for issue

The financial statements of the Company for the year ended 31 December 2018 were authorised for issue on 27 April 2019.

2 Basis of preparation and other significant accounting policies

2.1 Basis of preparation

The financial statements of the Company as at 31 December 2018 and for the year then ended are prepared in accordance with the International Financial Reporting Standards. The financial statements are prepared on the historical cost basis, unless and otherwise identified in a specific accounting policy.

2.2 Changes in accounting policies and disclosures

The accounting policies adopted in the preparation of these financial statements are consistent with those followed in the preparation of the Company's annual financial statements for the year ended 31 December 2017, except for the adoption of new standards effective as of 1 January 2018.

2.3 New and amended standards and interpretations

In these financial statements, the Company has applied IFRS 15 Revenue from Contracts with Customers, IFRS 9 Financial instruments and IFRS 7R, effective for annual periods beginning on or after 1 January 2018, for the first time which require restatement of previous financial statements.

IFRS 9 and IFRS 7R

IFRS 15, IFRS 9 and IFRS 7R together with several other amendments and interpretations apply for the first time in 2018, but do not have an impact on the financial statements of the Company and no requirement of previous financial statement restatement.

IFRS 15

The Company has adopted IFRS 15 Revenue from contract with customers for the first time in 2018. The standard introduces a new five-step approach to measuring and recognizing revenue from contracts with customers. Under IFRS 15, revenue is recognised at an amount that reflects the consideration to which an entity expects to be entitled in exchange for transferring goods or services to a customer.

The Company has elected to apply the full retrospective method in adopting IFRS 15. The adoption of new revenue standard has no material changes to the financial statement of the Company. Hens no requirement of previous finance statement restatement.

2.4 Going concern

The Directors have made an assessment of the Company's ability to continue as a going concern and they do not intend either to liquidate or to cease trading. Hence the financial statements have been prepared under the going concern basis.

2.5 Functional & Presentation currency

All balances presented in the Financial Statements are in US Dollars (USD) unless otherwise indicated. The Company uses US Dollars as the functional and reporting currency instead of MVR, the currency of the country in which the Company is domiciled. The primary source of income and expenditure of the Company are in US Dollars and hence the decision to determine US Dollars as the appropriate functional currency.

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2 Basis of preparation and other significant accounting policies (Continued)

2.6 Summary of significant accounting policies

The accounting policies set out below have been applied consistently, to all periods presented in these financial statements, by the Company.

a. Conversion of foreign currencies

The Company's financial statements are presented in USD which is the Company's functional and presentation currency.

Transactions in foreign currencies are initially recorded by the Company at their respective functional currency rates prevailing at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the functional currency spot rate of exchange ruling at the end of the reporting period. All differences are taken to the profit or loss.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates as at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined.

b. Materiality and aggregation

In compliance with IAS 1 Presentation of Financial Statements, each material class of similar items is presented separately in the financial statements. Items of dissimilar nature or functions are presented separately, unless they are immaterial.

Financial assets and financial liabilities are offset and the net amount reported in the statement of financial position only when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis, or to realise the assets and settle the liability simultaneously.

Income and expenses are not offset in the profit or loss unless required or permitted by any accounting standard or interpretation, and as specifically disclosed in the accounting policies of the Company.

b. Current versus non-current classification

The Company presents assets and liabilities in statement of financial position based on current/non-current classification. An asset as current when it is:

- Expected to be realised or intended to sell or consumed in normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realised within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current. A liability is current when:

- It is expected to be settled in normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Company classifies all other liabilities as non-current.
Deferred tax assets and liabilities are classified as non-current assets and liabilities.

c. Leases

Company as lessor

Leases in which the Company does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases. Initial direct costs incurred in negotiating and arranging an operating lease are added the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned.

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2.6 Summary of significant accounting policies (Continue)

c. Leases (Continue)

Company as lessee
A lease is classified at the inception date as finance lease or operating lease. A lease that transfers substantially all the risks and rewards incidental to ownership to the Company is classified as a finance lease.

Operating lease payments are recognised as an operating expense in the statement of comprehensive income on a straight-line basis over the lease term.

d. Revenue from contracts with customers

The Company is in a business of leased out island's head lease right for resort operation purposes to sublease holders. Revenue from contracts with customers is recognised when control of the services is transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those services. The Company has generally concluded that it is the principal in its revenue arrangements.

Sublease rentals
Rental income from operating leases is recognised on a straight-line basis over the term of the relevant lease unless another systematic basis is more representative of the time pattern in which use benefit derived from the leased asset is diminished. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised as an expense over the lease term on the same basis as the lease income.

e. Expenditure recognition
Expenses are recognised in the statements of comprehensive Income on the basis of a direct association between the cost incurred and the earning of specific items of income. All expenditure incurred in the running of the business and in maintaining the property, plant and equipment in a state of efficiency has been charged to income in arriving at the profit for the year.

Expenditure incurred for the purpose of acquiring, expanding or improving assets of a permanent nature by means of which to carry on the business or for the purpose of increasing the earning capacity of the business has been treated as capital expenditure.

f. Taxes

Current business profit tax
Current business profit tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the end of the reporting period.

Current business profit tax relating to items recognised directly in equity is recognised in equity and not in the income statement. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

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2.6 Summary of significant accounting policies (Continue)

f. Taxes (Continue)

Deferred tax
Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the end of the reporting period.

Deferred tax liabilities are recognised for all taxable temporary differences, except:

- When the deferred tax liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss.

- In respect of taxable temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised, except:

- When the deferred tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or (loss)

- In respect of deductible temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilised

The carrying amount of deferred tax assets is reviewed at end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are reassessed at end of each reporting period and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the end of the reporting period.

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss. Deferred tax items are recognised in correlation to the underlying transaction either in other comprehensive income or directly in equity.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current income tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

Tax benefits acquired as part of a business combination, but not satisfying the criteria for separate recognition at that date, would be recognised subsequently if new information about facts and circumstances changed. The adjustment would either be treated as a reduction to goodwill (as long as it does not exceed goodwill) if it was incurred during the measurement period or in profit or loss.

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2.6 Summary of significant accounting policies (Continue)

Sales tax

Revenue, expenses assets are recognised net of the amount of sales tax. Receivable and payables that are stated with the amount of sales tax included. The net amount of sales tax recoverable from, or payable to the taxation authority is included as part of receivables of payables in the statement of financial position.

g. Property, plant and equipment

Property plant and equipment are stated at cost, excluding the costs of day-to-day servicing, less accumulated depreciation and accumulated impairment in value. Such cost includes the cost of replacing part of such plant and equipment when that cost is incurred if the recognition criteria are met.

The cost of the self-constructed assets includes the cost of materials, direct labour cost and appropriate proportion of production overheads. The cost of property, plant and equipment acquired by the company includes cost of acquisition together with any incidental expenses incurred in bringing the assets to its working condition for the intended use.

When a major inspection of plant and machinery is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are met. Depreciation on property, plant and equipment of the Company is charged on a straight-line basis to write off the cost over the estimated useful life of the assets as follows:

Plant and machinery	10 years
Marine vessels	10 years
Motor vehicles	10 years
Office equipment	5 years
Other equipment	5 years
Furniture, fittings and equipment	5 years
Computer equipment	3 years
Communication equipment	5 years
Machineries	10 years

Depreciation is charged from the date asset put into use for operational activities. An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the profit or loss in the year the asset is derecognised.

If there is any indication that previously recognised impairment losses may no longer exist or may have decreased, the recoverable amount is estimated. A previously recognised impairment loss is reversed only if there has been a change in the estimates used to determine the assets recoverable amount since the last impairment loss was recognised. If that is the case the carrying amount of the asset is increased to its recoverable amount. The increased amount cannot exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the assets in prior years.

h. Non-current assets held for sale

Non-current assets, or disposal group's comprising assets and liabilities, that are expected to be recovered primarily through sale rather than through continuing use, are classified as held for sale. Immediately before classification as held for sale, the assets, or components of a disposal group, are remeasured in accordance with the Company's accounting policies. Thereafter generally the assets, or disposal group, are measured at the lower of their carrying amount and fair value less cost to sell. Any impairment loss on a disposal group first is allocated to goodwill, and then to remaining assets and liabilities on pro rata basis, except that no loss is allocated to inventories, financial assets, deferred tax assets, employee benefit assets, investment property and biological assets, which continue to be measured in accordance with the Companies' accounting policies. Impairment losses on initial classification as held for sale and subsequent gains or losses on remeasurement are recognised in profit or loss. Gains are not recognised in excess of any cumulative impairment loss.

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2.6 Summary of significant accounting policies (Continue)

i. Investment properties

Investment properties are measured at cost, including transaction costs. The carrying amount includes the cost of replacing part of an existing investment property at the time that cost is incurred if the recognition criteria are met; and excludes the costs of day to day servicing of an investment property. Cost of the investments property is amortised over the useful life of the property.

Investment properties are derecognised when either they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in the income statement in the period of de-recognition.

Transfers are made to or from investment property only when there is a change in use. For a transfer from investment property to owner occupied property, the deemed cost for subsequent accounting is the fair value at the date of change in use. If owner occupied property becomes an investment property, the Company accounts for such property in accordance with the policy stated under property, plant and equipment up to the date of changes in use.

j. Impairment of non-financial assets

The carrying amounts of the Company's assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Whenever the carrying amount of an asset exceeds its recoverable amount, an impairment loss is recognised in the profit or loss.

An asset's recoverable amount is the higher of an asset's or cash-generating unit's fair value less costs to sell and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or group of assets.

In assessing value in use, the estimated future cash flows are discounted to their present value using discount rates that reflects current market assessments of the time value of money and the risks specific to the assets.

k. Financial instruments - initial recognition and subsequent measurement

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

a) Financial assets

I. Initial recognition and measurement

Financial assets are classified, at initial recognition, as subsequently measured at amortised cost, fair value through other comprehensive income (OCI), and fair value through profit or loss.

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the Company's business model for managing them. With the exception of trade receivables that do not contain a significant financing component or for which the Company has applied the practical expedient, the Company initially measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs. Trade receivables that do not contain a significant financing component or for which the Company has applied the practical expedient are measured at the transaction price determined under IFRS 15. Refer to the accounting policies in section (e) Revenue from contracts with customers.

In order for a financial asset to be classified and measured at amortised cost or fair value through OCI, it needs to give rise to cash flows that are 'solely payments of principal and interest (SPPI)' on the principal amount outstanding. This assessment is referred to as the SPPI test and is performed at an instrument level.

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2.6 Summary of significant accounting policies (Continue)

k. Financial instruments - initial recognition and subsequent measurement (Continue)

The Company's business model for managing financial assets refers to how it manages its financial assets in order to generate cash flows. The business model determines whether cash flows will result from collecting contractual cash flows, selling the financial assets, or both.

Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date, i.e., the date that the Company commits to purchase or sell the asset.

II. Subsequent measurement

For purposes of subsequent measurement, financial assets are classified in four categories:

- Financial assets at amortised cost (debt instruments)
- Financial assets at fair value through OCI with recycling of cumulative gains and losses (debt instruments)
- Financial assets designated at fair value through OCI with no recycling of cumulative gains and losses upon derecognition (equity instruments)
- Financial assets at fair value through profit or loss

III. Financial assets at amortised cost (debt instruments)

This category is the most relevant to the Company. The Company measures financial assets at amortised cost if both of the following conditions are met:

- The financial asset is held within a business model with the objective to hold financial assets in order to collect contractual cash flows

And

- The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding

Financial assets at amortised cost are subsequently measured using the effective interest (EIR) method and are subject to impairment. Gains and losses are recognised in profit or loss when the asset is derecognised, modified or impaired.

The Company's financial assets at amortised cost includes trade receivables, included under other non-current financial assets.

IV. Financial assets at fair value through OCI (debt instruments)

The Company measures debt instruments at fair value through OCI if both of the following conditions are met:

The financial asset is held within a business model with the objective of both holding to collect contractual cash flows and selling

And

The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding

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2.6 Summary of significant accounting policies (Continue)

k. Financial instruments - initial recognition and subsequent measurement (Continue)

V. Financial assets at fair value through OCI (debt instruments) (Continue)

For debt instruments at fair value through OCI, interest income, foreign exchange revaluation and impairment losses or reversals are recognised in the statement of profit or loss and computed in the same manner as for financial assets measured at amortised cost. The remaining fair value changes are recognised in OCI. Upon derecognition, the cumulative fair value change recognised in OCI is recycled to profit or loss.

The Company does not have debt instruments which required to recognize at fair value through OCI.

VI. Financial assets designated at fair value through OCI (equity instruments)
Upon initial recognition, the Company can elect to classify irrevocably its equity investments as equity instruments designated at fair value through OCI when they meet the definition of equity under IAS 32 Financial Instruments: Presentation and are not held for trading. The classification is determined on an instrument-by-instrument basis.

Gains and losses on these financial assets are never recycled to profit or loss. Dividends are recognised as other income in the statement of profit or loss when the right of payment has been established, except when the Company benefits from such proceeds as a recovery of part of the cost of the financial asset, in which case, such gains are recorded in OCI. Equity instruments designated at fair value through OCI are not subject to impairment assessment.

The Company does not have equity instruments which required to recognize at fair value through OCI.

VII. Financial assets at fair value through profit or loss
Financial assets at fair value through profit or loss include financial assets held for trading, financial assets designated upon initial recognition at fair value through profit or loss, or financial assets mandatorily required to be measured at fair value. Financial assets are classified as held for trading if they are acquired for the purpose of selling or repurchasing in the near term. Derivatives, including separated embedded derivatives, are also classified as held for trading unless they are designated as effective hedging instruments. Financial assets with cash flows that are not solely payments of principal and interest are classified and measured at fair value through profit or loss, irrespective of the business model. Notwithstanding the criteria for debt instruments to be classified at amortised cost or at fair value through OCI, as described above, debt instruments may be designated at fair value through profit or loss on initial recognition if doing so eliminates, or significantly reduces, an accounting mismatch.

Financial assets at fair value through profit or loss are carried in the statement of financial position at fair value with net changes in fair value recognised in the statement of profit or loss.

The Company does not have financial assets which required to recognize at fair value through profit or loss.

A derivative embedded in a hybrid contract, with a financial liability or non-financial host, is separated from the host and accounted for as a separate derivative if: the economic characteristics and risks are not closely related to the host; a separate instrument with the same terms as the embedded derivative would meet the definition of a derivative; and the hybrid contract is not measured at fair value through profit or loss. Embedded derivatives are measured at fair value with changes in fair value recognised in profit or loss. Reassessment only occurs if there is either a change in the terms of the contract that significantly modifies the cash flows that would otherwise be required or a reclassification of a financial asset out of the fair value through profit or loss category.

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2.6 Summary of significant accounting policies (Continue)

k. Financial instruments - initial recognition and subsequent measurement (Continue)

VII. Financial assets at fair value through profit or loss (Continue)

A derivative embedded within a hybrid contract containing a financial asset host is not accounted for separately. The financial asset host together with the embedded derivative is required to be classified in its entirety as a financial asset at fair value through profit or loss.

VIII. Derecognition

A financial asset (or, where applicable, a part of a financial asset or part of a Company of similar financial assets) is primarily derecognised (i.e., removed from the Company's statement of financial position) when:

The rights to receive cash flows from the asset have expired

Or

The Company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the Company has transferred substantially all the risks and rewards of the asset, or (b) the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset

When the Company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if, and to what extent, it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Company continues to recognise the transferred asset to the extent of its continuing involvement. In that case, the Company also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Company could be required to repay.

IX. Impairment of financial assets

The Company applies a simplified approach in calculating ECLs for trade receivables and contract assets. Therefore, the Company does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Company has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

l. Financial liabilities

I. Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge, as appropriate.

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The Company's financial liabilities include trade and other payables.

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2.6 Summary of significant accounting policies (Continue)

l. Financial liabilities (Continue)

II. Subsequent measurement
The measurement of financial liabilities depends on their classification, as described below:

III. Loans and borrowings
After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in statement of comprehensive income when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of comprehensive income. This category generally applies to interest-bearing loans and borrowings.

IV. De-recognition
Financial liability is de-recognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of comprehensive income.

m. Trade and other receivables
Trade receivables are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method, less provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the Company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of the estimated future cash flows, discounted at the effective interest rate. The amount of the provision is recognized in the income statement within 'selling and marketing costs. Trade receivables are carried at anticipated realizable value. A general provision is made for doubtful receivables based on a review of all outstanding amounts from customers at the year end. Bad debts are written off during the year in which they are identified.

n. Contract assets
A contract asset is the right to consideration in exchange for goods or services transferred to the customer. If the Company performs by transferring goods or services to a customer before the customer pays consideration or before payment is due, a contract asset is recognised for the earned consideration that is conditional.

o. Cash and cash equivalents
Cash and cash equivalents in the statement of financial position comprise of cash at banks and cash in hand, other short-term highly liquid investments with original maturities of three months or less. For the purpose of cash flow statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts.

Cash flow statement is prepared in "indirect method".

p. Other Liabilities and provisions
All known liabilities have been accounted for in preparing the financial statements. The materiality of the events occurring after the reporting period have been considered and appropriate adjustments and provisions have been made in the financial statements where necessary.

Liabilities classified as current liabilities in the statement of financial position are those, which fall due for payment on demand or within one year from the end of the reporting period. Non-current liabilities are those balances, which fall due for payment after one year from the end of the reporting period.

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2.6 Summary of significant accounting policies (Continue)

p. Other Liabilities and provisions (Continue)

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

When the Company expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of comprehensive income net of any reimbursement.

q. Contract liabilities
A contract liability is the obligation to transfer goods or services to a customer for which the Company has received consideration (or an amount of consideration is due) from the customer. If a customer pays consideration before the Company transfers goods or services to the customer, a contract liability is recognised when the payment is made or the payment is due (whichever is earlier). Contract liabilities are recognised as revenue when the Company performs under the contract.

r. Defined contribution plans
Employees are eligible for Maldives Retirement Pension Scheme in line with the respective statutes and regulations. The Company contributes 7% of basic salary of Maldivian employees to Maldives Retirement Pension Scheme.

2.7 Summary of significant accounting judgments, estimates and assumptions

a) Operating lease commitments-Company as lessee
The Company has entered into Island leases with the Government of Maldives. The Company has determined based on an evaluation of the terms and conditions of the sub-lease agreements that all the significant risks and rewards of ownership of the Islands rests with the Government. Therefore, the lease is treated as an operating lease.

b) Operating lease commitments-Company as lessor
The Company has entered into Island leases with the third parties. The Company has determined, based on an evaluation of the terms and conditions of the arrangements, such as the lease term not constituting a major part of the economic life of the commercial property and the fair value of the asset, that it retains all the significant risks and rewards of ownership of these properties and accounts for the contracts as operating leases.

c) Going concern
The Company's management has made an assessment of the Company's ability to continue as a going concern and is satisfied that the Company has the resources to continue in business for the foreseeable future. Furthermore, the management is not aware of any material uncertainties that may cast significant doubt upon the Company's ability to continue as a going concern. Therefore, the financial statements are prepared on the going concern basis.

d) Impairment of non-financial assets
Impairment exists when the carrying value of an asset or cash generating unit exceeds its recoverable amount, which is the higher of its fair value less costs to sell and its value in use. The fair value less costs to sell calculation is based on available data from binding sales transactions, conducted at arm's length, for similar assets or observable market prices less incremental costs for disposing of the asset.

e) Taxes
Uncertainties exist with respect to the interpretation of complex tax regulations, changes in tax laws, and the amount and timing of future taxable income. Given the wide range of international business relationships and the long-term nature and complexity of existing contractual agreements, differences arising between the actual results and the assumptions made, or future changes to such assumptions, could necessitate future adjustments to tax income and expense already recorded.

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2.7 Summary of significant accounting judgments, estimates and assumptions (Continue)

e) Taxes (Continue)

The Company establishes provisions, based on reasonable estimates, for possible consequences of audits by the tax authorities. The amount of such provisions is based on various factors, such as differing interpretations of tax regulations by the Company and the responsible tax authority. Such differences of interpretation may arise on a wide variety of issues depending on the conditions prevailing in the Maldives.

Deferred tax assets are recognised for all unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilised. Significant management judgment is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies.

3 Standards issued but not yet effective

The standards and interpretations that are issued, but not yet effective, up to the date of issuance of the Company's financial statements are disclosed below. The Company intends to adopt these standards, if applicable, when they become effective

IFRS 16 - Leases

IFRS 16 was issued in January 2016 and it replaces IAS 17 Leases, IFRIC 4 Determining whether an Arrangement contains a Lease, SIC-15 Operating Leases-Incentives and SIC-27 Evaluating the Substance of Transactions Involving the Legal Form of a Lease. IFRS 16 sets out the principles for the recognition, measurement, presentation and disclosure of leases and requires lessees to account for all leases under a single on-balance sheet model similar to the accounting for finance leases under IAS 17. The standard includes two recognition exemptions for lessees - leases of 'low-value' assets (e.g., personal computers) and short-term leases (i.e., leases with a lease term of 12 months or less).

At the commencement date of a lease, a lessee will recognise a liability to make lease payments (i.e., the lease liability) and an asset representing the right to use the underlying asset during the lease term (i.e. the right-of-use asset). Lessees will be required to separately recognise the interest expense on the lease liability and the depreciation expense on the right-of-use asset.

Lessees will be also required to remeasure the lease liability upon the occurrence of certain events (e.g., a change in the lease term, a change in future lease payments resulting from a change in an index or rate used to determine those payments). The lessee will generally recognise the amount of the remeasurement of the lease liability as an adjustment to the right-of-use asset.

Lessor accounting under IFRS 16 is substantially unchanged from today's accounting under IAS 17. Lessors will continue to classify all leases using the same classification principle as in IAS 17 and distinguish between two types of leases: operating and finance leases.

IFRS 16 also requires lessees and lessors to make more extensive disclosures than under IAS 17.

IFRS 16 is effective for annual periods beginning on or after 1 January 2019. A lessee can choose to apply the standard using either a full retrospective or a modified retrospective approach. The standard's transition provisions permit certain reliefs. The company does not access the impact on adaption of IFRS 16 as end of the financial year 31 December 2018.

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Maldives Tourism Development Corporation PLC
Notes to the financial statements
Year ended 31 December 2018

		Year ended 31.12.2018 USD	Year ended 31.12.2017 USD
4	**Revenue**		
	Sub lease rentals	4,578,797	4,436,039
5	**Other operating income**		
	Other income	-	135,722
	Payable written back	-	229,028
		-	364,750
6	**Operating profit**		
	Operating profit includes following charges;		
	Employee benefit expenses (Note 6.1)	239,277	273,721
	Staff food expenses (Note 6.1)	2,770	2,733
	Depreciation	7,903	14,656
	Operating lease rentals	1,902,717	1,902,717
	Directors remuneration and other allowances	81,877	86,252
	Audit fees	26,619	16,861
6.1	**Employee benefit expenses**		
	Employee salary and benefits	239,277	273,721
	Staff food and accommodation expenses	2,770	2,733
		242,047	276,454
7	**Business profit tax**		
	Current business profit tax	265,769	75,615
	Reversal for deferred tax (Note No 7.2)	(178)	31,092
	Business profit tax credit	265,591	106,707

7.1 **Current business profit tax**

Business profit tax is calculated at 15% on the taxable profit for the year end in accordance with the Business Profit Tax Act No. 05/2011. A reconciliation between tax expense and the product of accounting profit multiplied by Maldives's domestic tax rate for the year ended on 31 December is as follows:

7.1	**Current business profit tax**		Year ended 31.12.2018 USD	Year ended 31.12.2017 USD
	Profit before tax		1,803,496	65,766
	Add:	Depreciation and amortisation	7,903	14,656
		Other disallowable expenses	173,849	540,356
	Less:	Capital allowances	(7,192)	(5,741)
		Other allowable expenses	(173,836)	(78,510)
	Taxable (loss)/profit for the year		1,804,221	536,527
	Tax-free threshold		(32,425)	(32,425)
	Taxable (loss)/profit		1,771,796	504,102
	Business tax on taxable profit at 15%		265,769	75,615

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7	Business profit tax (continued)	Year ended 31.12.2018 USD	Year ended 31.12.2017 USD
7.2	Movement of deferred tax		
	Balance as at 1 January	1,691	(29,401)
	Provision made / (reversed) during the year	(178)	31,092
	Balance as at 31 December	**1,513**	**1,691**
7.3	**Income tax refund**		
	At the beginning of the year	(164,996)	481,221
	Income tax charge for the year	265,769	75,615
	Payments during the year	(240,611)	(721,832)
	At the end of the year	**(139,838)**	**(164,996)**
7.4	**Deferred tax liability**		
	On property, plant and equipment	1,684	1,862
	On voluntary retirement provision	(170)	(171)
	Deferred tax liability as at 31 December	**1,513**	**1,691**

The provision on deferred tax is made on temporary differences between the carrying value and tax base of property, plant and equipment.

8 Earnings per share

Earnings per share is calculated by dividing the profit/(loss) for the year attributable to the ordinary shareholders by the number of ordinary shares outstanding during the year. The following reflects the profit/(loss) and share data used in the earnings per share calculation.

	Year ended 31.12.2018 USD	Year ended 31.12.2017 USD
(Loss)/profit for the year (USD)	1,537,905	(40,941)
Ordinary shares applicable to earnings per share	34,087,354	34,087,354
Earnings per share	**0.0451**	**(0.0012)**

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9 Property, plant and equipment

9.1 Gross carrying value at cost	Balance as at 01.01.2018 USD	Additions USD	Balance as at 31.12.2018 USD
Marine vessels	50,426	-	50,426
Motor Vehicle	10,282	-	10,282
Office Equipments	16,374	242	16,616
Other Equipments	4,516	-	4,516
Furniture Fittings and Equipment	31,462	-	31,462
Computer Equipment	54,709	-	54,709
Communication Equipment	7,317	-	7,317
Machineries	-	14,475	14,475
Total	175,086	14,717	189,803

9.2 Accumulated Depreciation	Balance as at 01.01.2018 USD	Charge for the year USD	Balance as at 31.12.2018 USD
Marine vessels	30,709	-	30,709
Motor Vehicle	10,282	-	10,282
Office Equipment	14,674	529	15,203
Other Equipment	4,188	115	4,303
Furniture Fittings and Equipment	28,510	1,767	30,277
Computer Equipment	44,621	4,711	49,332
Communication Equipment	7,317	-	7,317
Machineries	-	781	781
Total	140,301	7,903	148,204
NBV	34,785		41,599

9.3 During the year the Company acquired property, plant and equipment to the aggregate value of USD 14,717/- (2017: USD 6,257/-)

9.4 The gross carrying value of fully depreciated assets amounts to USD 98,674/- (2017: USD 98,005/-)

10 Investment property

	As at 31.12.2018 USD	As at 31.12.2017 USD
Nagoshi Island lease right	20,000,000	20,000,000
	20,000,000	20,000,000

Nagoshi Island head lease right which was previously classified as a non-current asset held for sale ceased from its classification to investment property since the occurrence of agreed sale transaction is unlikely. Accordingly lease right recognition as held for sale no longer exists.

Investment property is recognized in the books at carrying value of held for sale assets which is the lower of carrying value or its recoverable value.

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11	Trade and other receivables	As at 31.12.2018 USD	As at 31.12.2017 USD
11.1	*Current*		
	Deposits and prepayments	26,398	26,398
	Receivables for share capital	5,445	5,445
	Other receivables	10,992	10,992
		42,835	42,835
	Less: provision for impairment of receivables	-	-
		42,835	42,835
11.2	*Non-current*		
	Lease rent equalisation - sublease	24,472,078	24,073,265
		24,472,078	24,073,265
	Total trade and other receivables	**24,514,913**	**24,116,100**
12	**Cash and short-term deposits**		
	Balances with banks	2,357,467	2,161,994
	Cash in hand	194	194
		2,357,661	2,162,189

13	Share capital	Number of shares	Ordinary shares USD	Share premium USD
	At 1 January 2018	34,087,354	26,183,719	607,415
	At 31 December 2018	**34,087,354**	**26,183,719**	**607,415**

The total authorised number of ordinary shares is 100,000,000 with a par value of MVR. 10 per share. The issued share capital comprises USD 34,087,354/- (31,439,710 ordinary shares and 2,647,644 ordinary shares of Rf. 10 each translated to US Dollars at Rf. 12.85 and 15.42 each respectively).

14	Trade and other payables	As at 31.12.2018 USD	As at 31.12.2017 USD
14.1	*Current*		
	Trade payables - head lease rent payables	11,395,598	11,395,597
	Trade payables - other trade payables	95,905	112,111
	Sublease advance	297,702	297,702
	Dividend payable	1,918,630	1,936,889
	Accrued expenses	26,163	4,427
		13,733,998	13,746,726
14.2	*Non-current*		
	Lease rent equalisation - head lease	1,151,766	1,226,409
	Sublease advance	10,311,565	11,185,980
		11,463,331	12,412,389
	Total trade and other payables	25,197,329	26,159,115

15 Fair value of financial instruments

The fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

15.1 Financial instruments recorded at fair value

The following is a description of how fair values are determined for financial instruments that are recorded at fair value using valuation techniques. These incorporate the company's estimate of assumptions that a market participant would make when valuing the instruments.

15.2 Determination of Fair Value and Fair Value Hierarchy

The Company measures fair values using the following fair value hierarchy that reflects the significance of the inputs used in making the measurements.

Level 1: Quoted market price (unadjusted) in an active market for an identical instrument.

When available, the Company measures the fair value of an instrument using active quoted prices or dealer price quotations (assets and long positions are measured at a bid price; liabilities and short positions are measured at an ask price), without any deduction for transaction costs. A market is regarded as active if transactions for asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis.

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15 Fair value of financial instruments (Continued)

15.2 Determination of Fair Value and Fair Value Hierarchy (Continued)

Level 2: Valuation techniques based on observable inputs, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

This category

a) Quoted market prices in active markets for similar instruments;

b) Quoted prices for identical or similar instruments in markets that are considered less than active; or

c) Other valuation techniques where all significant inputs are directly or indirectly observable from market data.

Level 3: Valuation techniques using significant unobservable inputs.

This category includes all instruments where the valuation technique includes inputs not based on observable data and the unobservable inputs have a significant effect on the instrument's valuation. This category includes instruments that are valued based on quoted prices for similar instruments where significant unobservable adjustments or assumptions are required to reflect differences between the instruments.

Valuation techniques include net present value and discounted cash flow models comparison with similar instruments for which observable market prices exist, option pricing models and other valuation models.

Assumptions and inputs used in valuation techniques include risk-free and benchmark interest rates, risk premiums in estimating discount rates, bond and equity prices, foreign exchange rates, expected price volatilities and corrections.

Observable prices or model inputs such as market interest rates are usually available in the market for listed equity securities and government securities such as treasury bills and bonds. Availability of observable prices and model inputs reduces the need.

Models are adjusted to reflect the spread for bid and ask prices to reelect costs to close out positions, credit and debit valuation adjustments, liquidity spread and limitations in the models. Also, profit or loss calculated when such financial instruments are first recorded ('Day 1' profit or loss) is deferred and recognised only when the inputs become observable or on derecognition of the instrument.

15.3 Fair value hierarchy

The following table analyses financial instruments measured at fair value at the reporting date, by the level in the fair value hierarchy into which the fair value measurement is categorised. The amounts are based on the values recognised in the statement of financial position. The fair values include any deferred differences between the transaction price and the fair value on initial recognition when the fair value is based on a valuation technique that uses unobservable inputs.

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15 Fair value of financial instruments (Continued)

15.3 Fair value hierarchy (Continued)

Measured at fair value

Not measured at fair value As at 31 December 2018	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
Assets				
Investment property	-	-	20,000,000	20,000,000
	-	-	20,000,000	20,000,000

Not measured at fair value As at 31 December 2017	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
Assets				
Investment property	-	-	20,000,000	20,000,000
	-	-	20,000,000	20,000,000

16 Risk management objectives and policies

The Company has
16.1 Market risk
16.2 Credit risk
16.3 Liquidity Risk

<u>Introduction and overview</u>

This note presents information about the Company's exposure to each of the above risks, the Company's objectives, policies and processes for measuring and managing risk, and the Company's management of capital. Further quantitative disclosures are included throughout this financial statement.

16.1 Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises foreign currency risk and interest rate risk.

(Continued)

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16 Risk management objectives and policies (Continued)

16.1.1 *Currency risk*

The Company has transactional currency exposures. Such exposure arises from sales, purchases and borrowings in currencies other than the Company's functional currency. The Company enters into transactions in United States Dollars ("USD") whenever possible.

Exposure to currency risk

Currency risk is the risk that the value of a financial instrument will fluctuate due to changes in foreign exchange rates and arises from financial instrument denominated in a foreign currency.

The company's exposure to foreign currency risk is as follows based on notional amounts:

As at 31st December 2018	MVR Converted to USD.	USD	Total
Cash and short-term deposits	115,045	2,242,616	2,357,661
Lease rent equalisation - sublease	-	24,472,078	24,472,078
Trade and other receivables and prepayments	26,398	16,437	42,835
Lease rent equalisation - head lease	-	1,151,766	1,151,766
Sub lease advances	-	10,609,267	10,609,267
Trade and other payables	5,106	13,431,190	13,436,296
	146,549	51,923,354	52,069,903

Sensitivity analysis

A strengthening / (weakening) of the USD, as indicated below, against the MVR as at 31 December would have increased / (decreased) profit or loss by the amounts shown below.

	2018	
	USD Strengthening	USD Weakening
MVR (1% Movement)	1,467	(1,467)

The following significant exchange rate applied during the period:

	Reporting Date	
	Average Rate 2018	Spot Rate 2018
MVR 1: US$	15.405	15.410

(Continued)

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16.1.2 *Interest rate risk*

The Company's exposure to interest rate risk relates to financial instruments which are on floating rate term, and this risk is reviewed on an ongoing basis. At the end of the reporting period the Company did not have any instruments to hedge its exposure to interest rate risk.

16.2 Credit risk

Credit risk is the possibility that counter-party will not fulfil its contractual obligation, resulting in a financial loss. The Company trades only with recognised, creditworthy third parties. Credit evaluations are performed on all customers requiring credit over a certain amount. As at the end of the reporting period there were cases of material credit risk identified.

16.3 Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settle by delivering cash and another financial asset. The Company's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet it's liabilities when due, without incurring unacceptable loss or risking damaged to the Company's reputation.

The Company actively monitors and manages its free cash position and available funding to ensure that it complies with its obligations to creditors and meets its working capital requirements.

The Company's exposure to liquidity risk as at end of the reporting period is against the following liabilities.

Maturity analysis for financial assets and financial - Liabilities

	Carrying Amount USD	0-12 Months USD	1-2 Years USD	2-5 Years USD	More than 5 years USD
Assets					
Lease rent equalisation - sublease	24,472,078	1,111,051	1,193,659	4,216,554	17,961,860
Trade and other receivables	42,835	42,835	-	-	-
Cash and short-term deposits	2,357,661	2,357,661	-	-	-
	26,872,574	3,511,547	1,193,659	4,216,554	17,961,860
Liabilities					
Lease rent equalisation - head lease	1,151,766	74,643	74,643	223,930	778,550
Sub lease advances	10,311,565	874,414	874,414	2,623,242	5,939,495
Trade and other payables	13,733,998	13,733,998	-	-	-
	25,197,329	14,683,055	949,057	2,847,172	6,718,045
Net Gap	1,675,245	(11,171,508)	244,602	1,369,382	11,243,815

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17 Related party transactions

The Government of Maldives is the shareholder for 48% of the issued shares of the Company as at the end of the reporting period. The transactions with the Government of the Maldives included lease rentals paid for the islands obtained on lease term by the Company. The transactions with the Government of Maldives during the year and outstanding balances as at the end of the reporting period are as follows:

Transactions with the Government of the Maldives :	Year ended 31.12.2018 USD	Year ended 31.12.2017 USD
Lease rentals paid	1,977,360	4,806,495
	1,977,360	4,806,495
Receivables from related parties		
Receivables for share capital	5,445	5,445
	5,445	5,445
Payables to related parties		
Head lease rent payable	11,395,598	11,395,597

18 Events after the reporting period

There have been no material events occurring after the reporting period that require adjustments to or disclosure in the financial statements.

19 Commitments and contingencies

19.1 Operating lease commitments

The future lease payments under operating leases are as follows:

	As at 31.12.2018 USD	As at 31.12.2017 USD
Not later than 1 year	1,977,360	1,977,360
Later than 1 year and not later than 5 years	7,909,440	7,909,440
Later than 5 years	21,176,713	23,154,073
	31,063,513	33,040,873

The Company is the immediate lessee of following Islands and the future lease commitments of the Company as at the end of the reporting period are as follows:

	As at 31.12.2018 USD	As at 31.12.2017 USD
Kihavah Huravalhi	15,353,924	16,331,284
Magudhuva	15,709,589	16,709,589
	31,063,513	33,040,873

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19.2 Dues to MIRA, in relation to the land rent of the islands leased

Following Rent, Fines and Intrest are due to MIRA as at 31 December 2018 based on MIRA confirmation. We highlight that MTDC has not taken the contingencies related to Kihavah, Magudhuva and Farukolhufushi as the company is trying to find an alternative way to settle the outstanding.

	Rent USD	Fines USD	Interest USD	Total USD
N. Ekulhivaru	5,020,737	5,547,915	301,244	10,869,896
HA. Uligam	1,539,743	795,966	-	2,335,709
Gdh. Magudhuva	-	1,973,978	-	1,973,978
B. Kihavah Huravalhi	-	1,195,226	-	1,195,226
K. Farukolhufushi	(91,320)	461,016	-	369,696
	6,469,160	9,974,101	301,244	16,744,506

19.3 Legal claims

19.3.1 Uligamu Council has filed a case at Magistrate Court seeking a special performance order against the Company requiring removal of the Company's property in the island of Uligamu which is located outside the alloacted land area by the Government. However, the verdict was given in favour of the Company. Hence the Company has not made any provisions during the year.

19.3.2 Mincon Maldives Pvt Ltd has filed a case at the Civil Court against the company claiming MVR 21,069,719/- (USD 1,366,389/-) for the liquidated damages that they incurred due to the delay in the invoice repayment by the company. There are no ongoing legal proceedings against the company and the likelihood of an unfavourable outcome for the company is very unlikely.

19.3.3 MTDC has filed a case in Civil Court against ENA Hotel Holding Company Pvt Ltd, in order to recover USD 29,584,967/-. This is due to unpaid sublease rent, liquidated damages for delay in payment of sublease rent, head lease rent and liquidated damages for delay in payment of head lease rent. The verdict was delivered in favour of MTDC and the appellent was required to pay the money within 8 months. However, there is little possibility of recovering money from the sub lessee since they have no assets.

19.3.4 MTDC has filed a case in Civil Court seeking the recovery of USD 7,861,954/-. This is due to unpaid sublease rent, liquidated damages for delay in payment of sublease rent, head lease rent and liquidated damages for delay in payment of head lease rent. This case is still ongoing and there is a possibility that the case will be decided in favour of MTDC.

19.3.5 There are no ongoing legal proceedings against the Company, other than the matter stated above, as at 31 December 2018, that require adjustments to or disclosure in the financial statements.

19.4 Capital commitments

There were no capital commitments which require adjustments to / or disclosure in the financial statements as at the end of the reporting period.

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Maldives Tourism Development Corporation PLC
Detailed statement of expenditure
Year ended 31 December 2018

		Year ended 31.12.2018 USD	Year ended 31.12.2017 USD
I	Expenses by nature		
	Operating lease rentals	1,902,717	1,902,717
	Employee salary and benefits	239,277	273,721
	Directors remuneration and other allowances	81,877	86,252
	Staff food and accommodation expenses	2,770	2,733
	Depreciation	7,903	14,656
	Office rent	54,475	49,288
	Professional fee	8,732	15,648
	Legal fee	20,431	23,025
	Telephone expenses	1,374	5,059
	Transport and travelling	31,121	17,987
	Audit fees	26,619	16,861
	Other expenses	398,005	595,374
	Loss of Impirement of Financial Asset	-	1,657,500
	Fixed assets written off	-	74,202
	Total cost of operations, administrative expenses and finance cost	**2,775,301**	**4,735,023**
II	**The above expenses are summarised as follows:**		
	Cost of operations - operating lease rentals	1,902,717	1,902,717
	Administrative expenses	872,584	2,832,306
		2,775,301	4,735,023