

Nihal Sri Ameresekere

A quintessential multifaceted professional Consultant, and public interest litigator combatting fraud and corruption, espousing the rule of law and governance

Collegiate Education



Nihal Sri Ameresekere, was a brilliant scholar at S. Thomas' College, Mount Lavinia, a leading private School in Sri Lanka, where he was a College Prefect and Leader of the English and Sinhala Debating Teams, with several other extra-curricular activities, including being the President of the English and Sinhala Literary Societies; Coloursman in Rifle Shooting and an exponent of Hatha Yoga Asanas, as a pupil of Sri Swami Sachidananda of Integral Yoga. He was a Member of the Staff teaching GCE Ordinary Level and Advance Level Students, until his University entrance results came.

Though he gained admission to the University of Peradeniya, Sri Lanka, to read a Degree in Mathematics & Economics, instead of pursuing the academia, he opted to pursue professional studies. Thus to pursue with professional studies in Accountancy, he apprenticed with Ernst & Young (then Turquand Youngs) Chartered Accountants, to be trained in auditing and taxation, with greater focus on management consultancy and forensic accounting. He also underwent training in Bombay, India, *vis-à-vis*, in construction and manufacturing organisations, data processing and computerisation.

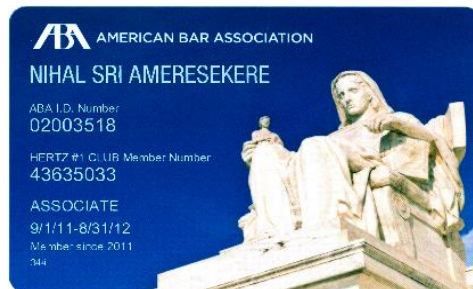
Professional Education

Whilst at Turquand Youngs he was elected as the President of the Chartered Accountants Students' Society and was responsible for causing the introduction of standard allowances, working hours and study leave for Student Apprentices in all Chartered Accountancy Firms.

He successfully completed his professional examinations in 1974, receiving a Best Performance Award and a Certificate of Merit from the Institute of Chartered Accountants of Sri Lanka, and becoming a Member thereof. At the same time, he also became a Member of the Institute of Chartered Management Accountants of UK, upon successfully completing those examinations. In 1975 he was appointed by the Government of Sri Lanka, as a Council Member of the Institute of Chartered Accountants of Sri Lanka.

Ameresekere had been a renowned Lecturer in Management, operating his own Institute in the mid-1970s conducting courses for professional management, accountancy and banking examinations, including lecturing in Management at the Institute of Chartered Accountants of Sri Lanka.

Later during his professional career, he became a Fellow of the Institute of Certified Management Accountants of Australia, and was invited to be a Member of the Association of Certified Fraud Examiners of US, and an Associate of the American Bar Association, in which he is a Member of the Global Anti-Corruption Task Force. Ameresekere had been a renowned Lecturer in professional subjects and also a public speaker and has successfully participated in live Television programs,



Professional Career

He commenced his professional career in 1974, developing a wide circle of local and foreign clientele, affording business and management consultancy services, to both private and public sectors. His professional practice was carried out in the corporate name, Comindtax Management Service Ltd., later renamed as Consultants 21 Ltd. At the same time he also had an island-wide auditing and taxation practice which he transferred in 1982 to KPMG Ford, Rhodes, Thornton & Co., Chartered Accountants, for him to focus on the business and management consultancy practice.

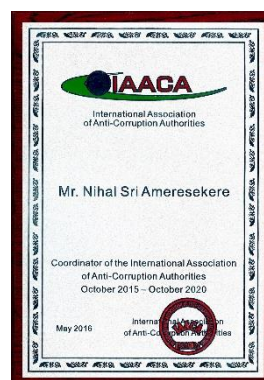
In 1977 he was appointed by the Sri Lanka President J.R. Jayawardene, as a Member of the Board of Directors of Ceylon Pharmaceutical Corporation; and in 1980 he was appointed to a Special Board by the Sri Lanka President J.R. Jayawardene, to manage the finances of the all-island Sri Lanka Transport Boards. Serving on a *pro-bono* basis, he received high commendations on his performance from visiting international evaluating missions to Sri Lanka. He also served on the Boards of several State Corporations, and was a Council Member of the University of Sri Jayawardenapura, Sri Lanka.

In 1983 he became one of the Promoters, Subscribers, Directors and Shareholders of Hotel Developers (Lanka) PLC. (HDL), developing the Hilton Hotel Project in Colombo, Sri Lanka, which opened in 1987. He received the Top Ten Outstanding Young Persons Award in 1983-84 for Business Management.

Also from 1989 to 1994 he functioned as a Senior Advisor and Consultant to the Ministry of Finance & Planning, the Ministry of Policy Planning & Implementation and the Ministry of Transport, during the tenures of Presidents R. Premadasa and D.B. Wijetunga, *vis-à-vis*, privatisation and projects funded by the World Bank and USAID, on public sector reforms and infrastructure development, mooted on the basis of public-private partnerships, for which his consultancy Company, in collaboration with a Washington based US Consultancy Company, set-up a separate Secretariat for Infrastructure Development & Investment, as a State Agency, with an institutional mechanism for long-term funding of such Projects.

In 1994 Sri Lanka President Chandrika Bandaranaike Kumaratunga appointed Ameresekere, as Advisor, Ministry of Finance & Planning. Again, in 2004 Sri Lanka President Chandrika Bandaranaike Kumaratunga appointed him as Chairman of the Public Enterprises Reform Commission and Chairman, Hotel Developers (Lanka) PLC.

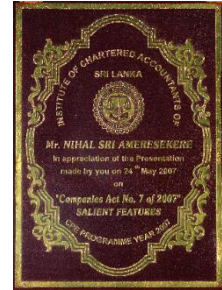
He has been a Board Member in 2014/2015 of the International Consortium on Governmental Financial Management in the US, and an Individual Member of the International Association of Anti-Corruption Authorities (IAACA), since its inauguration in 2006, established for the promotion and implementation of the UN Convention Against Corruption (UNCAC). In 2011 he was selected to be a Member of an 'Experts Group' to formulate the Work Plan of IAACA, which functions in close association with the United Nations Office on Drugs and Crime (UNODC), which is the Secretariat responsible for dealing with the implementation by State Parties of the UNCAC. In 2015, Ameresekere was appointed as Co-ordinator of IAACA.



As a civil society public interest activist, Ameresekere had espoused the foregoing causes, actively participating in the public domain in several Presidential and General Elections. He has been a successful public speaker in Sri Lanka and abroad on a range of topics of professional and public interest, and has hosted his own Television 'Eye Opener - Talk Show' on Sri Lanka's State Television, dealing with national and public issues.

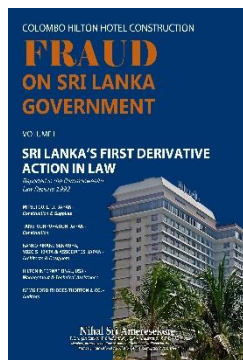
Companies Act No. 7 of 2007

Ameresekere was a Member from 2004 of the Company Law Advisory Commission of Sri Lanka, responsible for the formulation and assisting in the enactment by the Parliament of Sri Lanka of the Companies Act No. 7 of 2007, keeping abreast with contemporary laws in developed countries, including also the right of a Shareholder's derivative action in law, as a statutory right.



Advent into Litigation upon investigations & becoming an International Author

Derivative Action in Law



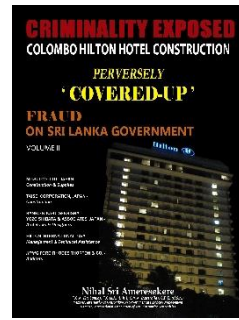
➤ He advented into the realm of litigation in 1990, when he discovered a fraud perpetrated in the construction of the Hilton Hotel, Colombo, Sri Lanka by Mitsui & Company Ltd., Taisei Corporation, and Architects, Kanko Kikaku Sekkeisha Yozo Shibata & Associates, of Japan. As a Shareholder, who was also Director of HDL, Ameresekere successfully investigated and prosecuted the first derivative action in law in Sri Lanka, acting in the right and on behalf of HDL, the Colombo Hilton Hotel, owning Company, in circumstances of 'wrong-doer control' by the Directors of HDL. This pioneering litigation in Sri Lanka was on grounds of fraud perpetrated on HDL, and also on the Government of Sri Lanka, as the Guarantor of HDL, in the construction of the Colombo Hilton Hotel, Sri Lanka, by these Japanese Companies. For this litigation Ameresekere engaged the services of Sri Lanka's foremost Lawyers, P. Navaratnerajah Q.C, H.L. De Silva P.C., and K. Kanag-Isvaran P.C., -

Colombo Hilton Hotel Construction - Fraud on Sri Lanka Government – Vol. 1 – Sri Lanka's First Derivative Action in Law

- He pursued with further litigation in 1991 to have the Audited Accounts of HDL, which were subsequently certified by HDL Auditors, KPMG Ford, Rhodes, Thornton & Co., Chartered Accountants, acting in collusion with the Directors of HDL, with the intention of covering up the foregoing fraud perpetrated on HDL and its Shareholders, including the Government of Sri Lanka. Eventually with the Settlement of the main earlier Case as referred to hereinbelow, the Commercial High Court of Sri Lanka ordered and decreed that KPMG Ford, Rhodes, Thornton & Co., Chartered Accountants be removed, as Auditors of HDL, and a new firm of Auditors be appointed to re-audit and certify the said Accounts of HDL.
- The landmark Judgment of the Supreme Court of Sri Lanka in the above main litigation is reported in the 1992 Commonwealth (Commercial) Law Reports – [1992] LRC (Comm) @ 636 – *Ameresekere v Mitsui & Co. Ltd. and Others*. The Supreme Court of Sri Lanka adversely adverted that – *'the interim injunctions had been granted to prevent the devious syphoning out of a large scale of foreign exchange from HDL and the country, and that the Government having made itself responsible for the payment of such monies under State Guarantees, could not have been indifferent,'* and that *'Ameresekere had established a very strong prima-facie case, with real prospects of being successfully proven'.*

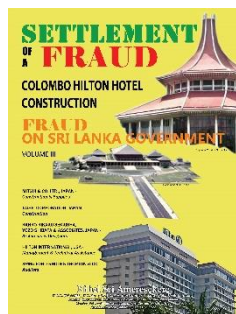
Irrefutable Criminality

- Consequently, a Special Presidential Commission, warranted in 1995 by Sri Lanka President Chandrika Bandaranaike Kumaratunga, with the assistance of the Solicitor General and the Criminal Investigation Department of the Sri Lanka Police, having recorded the evidence of 24 Witnesses, and having received a Report from an independent Panel of 3 Chartered Architects, issued Show Cause Notices on certain high profile influential personalities, with Charges on grounds of fraud perpetrated on HDL and the Government of Sri Lanka. One of such persons so charged was HDL Director, K.N. Choksy, P.C., M.P., also the then main Counsel of Sri Lanka President R. Premadasa, and later Minister of Constitutional Affairs of the Government of Sri Lanka President D.B. Wijetunga.



- Previously in 1991 the District Court of Colombo, Sri Lanka, in granting interim injunctions preventing any payments being made to Mitsui & Co. Ltd., and Taisei Corporation of Japan by HDL and/or the Government of Sri Lanka, under State Guarantees, *inter-alia*, had observed that – “these persons *having prevented such correct examination, were attempting to, howsoever, effect the payment of monies.... by exercising the influence, that they have gained in society, to prevent the raising of questions If the position, that explains this is correct, then this actually, is an instance of acting in fraudulent collusion*”.
- Thereafter on the intervention with Sri Lanka President Chandrika Bandaranaike Kumaratunga by Minister of Justice, G.L. Peiris, one of the prime architects of the aborted Sri Lanka draft Constitution of 2000, assuring that K.N. Choksy P.C., M.P., then an influential Member of the United National Party Opposition would ensure the support of the Opposition for the passage in Parliament of Sri Lanka of the draft Constitution of 2000, which however did not happen; and for such political expediency the Warrant of the Special Presidential Commission was not extended by Sri Lanka President Chandrika Bandaranaike Kumaratunga, thereby stopping such investigations in its final stages.
- Revealing such aborted collusive endeavour and regretting the same, Sri Lanka President Chandrika Bandaranaike Kumaratunga in 2004 directed the Inspector General of Sri Lanka Police that criminal proceedings be commenced immediately. However such endeavour was thwarted by the Attorney General of Sri Lanka C.R. de Silva P.C., presumably due to socio-political and diplomatic influences and pressures, notwithstanding irrefutable evidence of criminality, which had been exposed before the Special Presidential Commission.
- Complaints made to the Securities & Exchange Commission of Sri Lanka (SEC) by Ameresekere were not acted upon, with then Attorney General of Sri Lanka, Thilak Marapana P.C., determining that the SEC Members had been derelict in their statutory duties and responsibilities - *Colombo Hilton Hotel Construction - Fraud on Sri Lanka Government - Vol. 2 - Criminality Exposed, but Perversely Covered-up*

Settlement of a Fraud

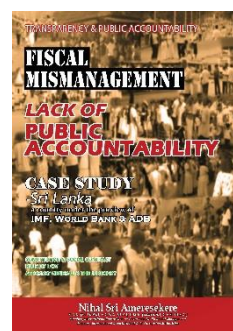


- Under pressures and urgings of the Government of Sri Lanka, as a consequence of diplomatic influences and pressures exercised by the Government of Japan, at that time the biggest Aid provider to Sri Lanka, Ameresekere agreed to settle the above litigations in 1995 - 1996, in terms of Settlement Agreements formulated by the former Attorney General of Sri Lanka, Thilak Marapana P.C., and re-endorsed by the later Attorney Generals of Sri Lanka, Shibly Aziz P.C., and Sarath N. Silva P.C., and which had been approved by the Special Presidential Commission and the Cabinet of Ministers of Sri Lanka.
- Ameresekere so settled on the premise that Mitsui & Co. Ltd., and Taisei Corporation wrote-off 62% of their fraudulent Claims as at 30.6.1995 from HDL and the Government of Sri Lanka on the State Guarantees, which had been issued to them. This write-off on 30.6.1995 amounted to Jap. Yen. 17,586 Mn., then equivalent to US \$ 207 Mn., with the balance 38%, being re-scheduled over a further period of 16 years, at a reduced rate of interest.
- The above write-off at the value as at 30.6.2016 at the Average Weighted Fixed Deposit Rates of the Central Bank of Sri Lanka amounts to **Rs. 89 Billion**, and likewise, the re-scheduled balance as at 30.6.2016 amounts to **Rs. 51.3 Billion** **Government of Sri Lanka has acknowledged in writing that such endeavour of Ameresekere was of immense benefit to the Government.**

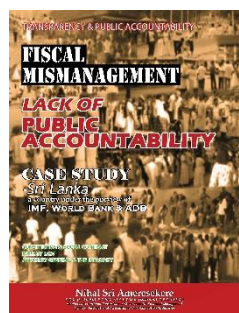
- However, the Government of Sri Lanka and HDL were unable to implement the said Settlement Agreements, since at that time in one Case filed against the said Settlement Agreements, then Judge C.V. Wigneswaran of the Court of Appeal of Sri Lanka granted a questionable interim order, to pay the above reduced balance re-scheduled payments to Mitsui & Co. Ltd., & Taisei Corporation in terms of the said Settlement Agreements, *whilst at the very same time restraining the other Conditions in the said Settlement Agreements*, thereby frustrating the further financial re-structuring of HDL, which had been specifically provided for therein. With the dismissal of the aforesaid Case, the said Settlement Agreements came into full force in May 2014.
- Against such perverse interim order made in 1998 by then Judge C.V. Wigneswaran of the Court of Appeal of Sri Lanka, Leave was promptly granted by the Supreme Court of Sri Lanka. The said perverse interim order had been granted, based purely on the perverse conduct and actions of the Minister of Justice & Deputy Minister of Finance G.L. Peiris, who had been an adversely personally affected party by the said Settlement Agreements, as a former Member of the SEC, whereby both these persons stood and stand accountable and responsible for the consequent financial plight HDL had been plunged into.
- Ameresekere promptly filed legal actions against the Minister of Justice & Deputy Minister of Finance G.L. Peiris, wherein he was unable to answer interrogatories and to give discovery of documents. Given such perilous financial plight of HDL in 2011, the Government of Sri Lanka of President Mahinda Rajapakse, also the Minister of Finance took over HDL, through an *ad hominem* Expropriation Act *ex-facie* in violation of the Constitution of Sri Lanka, notwithstanding, Ameresekere in terms of the Companies Act of Sri Lanka, already having invoked the jurisdiction of the Commercial High Court of Sri Lanka, to financially re-structure HDL, and having given notice thereof to the Speaker of Parliament of Sri Lanka, Chamal Rajapakse - *Colombo Hilton Hotel Construction - Fraud on Sri Lanka Government Vol. 3 - Settlement of a Fraud*

Debt Recovery & Parate Execution

- In 2003, Ameresekere acting in the public interest, appeared in person before the Supreme Court of Sri Lanka, to make incisive submissions to challenge two Amendment Bills to be enacted by the Parliament of Sri Lanka to two Statutes pertaining to Debt Recovery and *Parate Execution* by Banks, resulting in the Supreme Court of Sri Lanka striking down both Amendment Bills, and even going to the extent of making adverse strictures on the said Statutes, which had been already enacted in 1990 - *as 'harsh, oppressive and unconscionable'; and as 'denying access to justice' guaranteed under the Constitution of Sri Lanka, and that the 'law should not strengthen, the strong, and weaken, the weak'*. In Sri Lanka there is no provision for the post enactment challenges to Statutes - *Transparency & Public Accountability Fiscal Mismanagement & Lack of Public Accountability Case Study - Sri Lanka, a Country under the purview of IMF, World Bank, ADB.*



Perverse 'Tax Amnesty'



- Also in 2003, acting in the public interest, Ameresekere spearheaded a crusade against an all-encompassing Amnesty, in the guise of a Tax Amnesty, granted by the then Government of Sri Lanka of Prime Minister Ranil Wickremesinghe, as had been structured and formulated by then Finance Minister K.N. Choksy P.C., M.P. and presented to Parliament of Sri Lanka. K.N. Choksy P.C., M.P. had been appointed, as Finance Minister of Sri Lanka, notwithstanding his role in the aforesaid fraud perpetrated on HDL and the Government of Sri Lanka, and the cover-up thereof.
- Ameresekere caused a Reference of this perverse purported Tax Amnesty Statute to be made in 2004 to the Supreme Court of Sri Lanka, in terms of Article 129 of the Constitution of Sri Lanka, by then Sri Lanka President Chandrika Bandaranaike Kumaratunga. Once again he appeared in person before the Supreme Court of Sri Lanka, making castigating incisive submissions, resulting in the Supreme Court of Sri Lanka, pronouncing the impugned Statute - *"to be antithetic to the rule of law and violative of the Universal Declaration of Human Rights and International Covenant on Civil & Political Rights, and further that it had - defrauded public revenue causing extensive loss to the State"*; which action prevented a loss to the State then in the region of Rs. 200,000 Mn., as per published Reports.
- The foregoing was a foremost issue, which led to the downfall of the then Government of Prime Minister Ranil Wickremesinghe, and the election of a new Government of Prime Minister Mahinda Rajapaksa in 2004, under the Sri Lanka President Chandrika Bandaranaike Kumaratunga. The new Government after

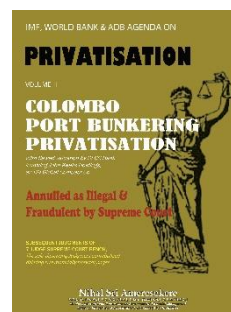
assuming Office by its very first Statute to be enacted in the Parliament of Sri Lanka, repealed the said impugned purported Tax Amnesty Statute, by enacting a new Statute, which Ameresekere assisted to formulate, restricting the Amnesty only to an Income Tax Amnesty, whilst repealing all other perverse Amnesties, which had been granted under several other Statutes, and which as had been pronounced by the Supreme Court of Sri Lanka has been *'inimical to the public interest and antithetic to the rule of law'*. - *Transparency & Public Accountability Fiscal Mismanagement & Lack of Public Accountability Case Study - Sri Lanka, a Country under the purview of IMF, World Bank, ADB*

Public Enterprise Reform Commission

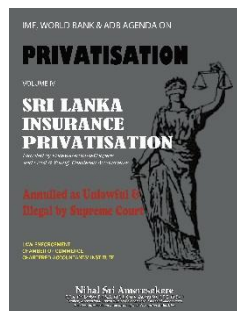
- Consequently in 2004, Ameresekere was appointed, as Chairman, Public Enterprises Reform Commission of Sri Lanka by Sri Lanka President Chandrika Bandaranaike Kumaratunga. This led to the exposure of and investigation into some scandalous privatisations, which had been previously carried out. Sri Lanka's Parliamentary Committee on Public Enterprises, with Ameresekere's assistance, investigated two of such scandalous privatisations, and reported them in 2007 to the Parliament of Sri Lanka, as having been unlawful, illegal and fraudulent.
- Following up on the above, Ameresekere in 2007, caused two public interest litigations to be filed, due to a technicality, in the name of another person, against these two privatisations, with Ameresekere becoming a Respondent, as the former Chairman of the Public Enterprises Reform Commission, in the said two litigations. He appeared in person to successfully make exhaustive Oral and Written Submissions before the Supreme Court of Sri Lanka, to cause the Supreme Court of Sri Lanka to annul the aforesaid two privatisations more fully set out below, as wrongful, unlawful, illegal and fraudulent -

Privatisation of Bunkering Monopoly – Annulment

- Privatisation of the Oil Bunkering Facility, a monopoly of the Port of Colombo of the Government of Sri Lanka being dubiously sold to a leading corporate conglomerate, John Keells Holdings PLC, at a price of Rs. 1,200 Mn., whilst the value was reckoned to be in the range of Rs. 15,000 Mn., and more importantly, Land of the Port of Colombo could not have been alienated, as per the relevant Statute. - *IMF, World Bank & ADB Agenda on Privatisation – Vol. 3: Colombo Port Bunkering Privatisation – Annulled as Illegal & Fraudulent by Supreme Court*



Privatisation of Sri Lanka Insurance – Annulment



- Privatisation of the Insurance monopoly of the Government of Sri Lanka, Sri Lanka Insurance Corporation Ltd., which also owned the Lanka Hospitals PLC, (then Apollo Hospitals PLC) to a consortium of Distilleries Company of Sri Lanka PLC, Aitken Spence PLC, and Others, all prestigious high profile corporates in Sri Lanka, including a 'ghost company' incorporated in Gibraltar, at a price of Rs. 6,050 Mn., with a refund claimed of Rs. 2,100 Mn., whilst the value reckoned and accepted by the Supreme Court of Sri Lanka was that the valuation of the above was around Rs. 26,000 Mn., as had been computed by Ameresekere. - *IMF, World Bank & ADB Agenda on Privatisation – Vol. 4: Sri Lanka Insurance Privatisation - Annulled as Unlawful & Illegal by Supreme Court*

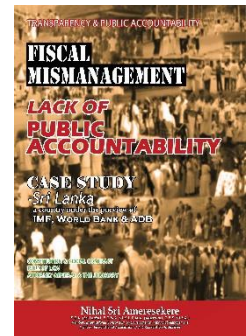
- Ironically, the Attorney General of Sri Lanka, C.R. de Silva P.C., and Secretary to the Treasury, P.B. Jayasundera, questionably opposed both these two public interest litigations, which prevented colossal losses being caused to the State. The investigations commenced by the Criminal Investigation Department of the Sri Lanka Police and by the Commission to Investigate Allegations of Bribery or Corruption had been mysteriously thwarted, presumably due to socio-political implications, influences and pressures, with the miscreants not arraigned before the law. It is a matter of great concern, as to why those persons involved in these proven frauds have not been criminally prosecuted?
- The privatisation of Sri Lanka Insurance Corporation had been professionally handled by PricewaterhouseCoopers and Ernst & Young, two reputed firms of Chartered Accountants. Their conduct and actions were castigated by the Supreme Court of Sri Lanka, and Ernst & Young removed by the Supreme Court of Sri Lanka, as Auditors of Sri Lanka Insurance Corporation Ltd. Investigations conducted by the Ethics Committee of the Institute of Chartered Accountants of Sri Lanka also had been questionably scuttled and suppressed, due to socio-political influences and pressures, with no action, whatsoever, taken thereon.

Non – Repatriation of Export Proceeds

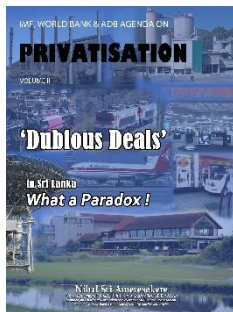
- As Chairman of the Public Enterprises Reform Commission, Ameresekere caused the Controller of Exchange to carry out a Voluntary Survey of the repatriation of export proceeds by the end of the 4th Quarter by Exporters in respect of their exports made during the 3rd Quarter of 2004. This Voluntary Survey had revealed that only 81% of the export proceeds had been repatriated to Sri Lanka, whilst 19% had been retained overseas, with such leakage of foreign exchange being buttressed by remittances of Sri Lankan workers employed overseas.

Inland Revenue Fails to Act

- Consequently, Ameresekere instituted a Writ Application in the Court of Appeal of Sri Lanka to issue a Writ of Mandamus to compel the Commissioner General of Inland Revenue to report instances of suspected Bribery or Corruption Offences, Customs and Exchange Control Offences, to the respective law enforcement authorities, as had been mandated in the Inland Revenue Statute. The Attorney General of Sri Lanka K.C. Kamalabayson P.C., having initially agreed to enter Terms of Settlement for the issuance of a Writ of Mandamus of consent, formulated a Consent Motion therefor. However, subsequent successor Attorney's General, namely, C.R. de Silva P.C., Mohan Peiris P.C, and Eva Wanasundera P.C., had dragged their feet in concluding such Writ of Mandamus being issued of consent, resulting in Ameresekere withdrawing his Writ Application after several years. *Transparency & Public Accountability Fiscal Mismanagement & Lack of Public Accountability Case Study - Sri Lanka, a Country under the purview of IMF, World Bank, ADB*



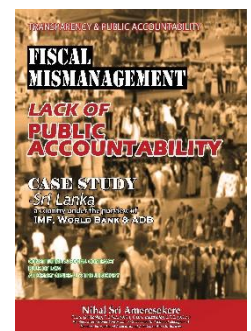
Unsuccessful Diplomatic pressures by Indian Oil



- Also, as Chairman of Public Enterprises Reform Commission Ameresekere castigating the undue intervention by then Indian High Commissioner in Sri Lanka Nirupama Rao, refuted Claims for Subsidies then amounting to over Rs. 9,000 Mn., from the Government of Sri Lanka made by Indian Oil Company, who had acquired a lucrative part of the Petroleum Retail Sector. Ameresekere's stance thereon, endorsed by the Attorney General K.C. Kamalabayson P.C., saved around Rs. 5,000 Mn., then with the stoppage of any future Subsidies. *IMF, World Bank & ADB Agenda on Privatisation – Vol. 2: 'Dubious Deals' in Sri Lanka – What a Paradox !*

Appropriation Bill Challenge

- Ameresekere also appeared in person in the Supreme Court of Sri Lanka, making analytical submissions, and successfully challenged the Appropriation Bill of 2008 structured and formulated by the Secretary to the Treasury, P. B. Jayasundera under Sri Lanka President Mahinda Rajapakse, who was also Minister of Finance, with the Supreme Court of Sri Lanka making severe castigations on the irresponsible and reckless fiscal mismanagement by the Treasury of the Government of Sri Lanka vis-à-vis the doctrine of public trust, transparency and accountability, and directed the Parliament of Sri Lanka to ensure, in terms of the Constitution of Sri Lanka, the full disclosure of borrowings, debt service and expenditure, resulting in the Appropriation Bill of 2008, having to be accordingly amended at the Committee Stage of the Debate in the Parliament of Sri Lanka. *Transparency & Public Accountability Fiscal Mismanagement & Lack of Public Accountability Case Study - Sri Lanka, a Country under the purview of IMF, World Bank, ADB*



Purported Oil Hedging Deals



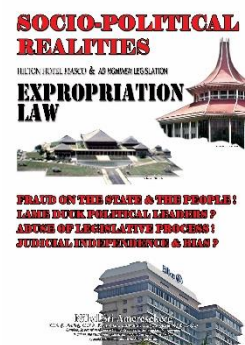
➤ In 2009 Amerasekere challenged before the Supreme Court of Sri Lanka, the purported Oil Hedging Deals, which had been initiated by the Central Bank of Sri Lanka Governor, Nivard Cabraal and approved by the Secretary to the Treasury P.B. Jayasundera. These deals in fact had been structured complex 'derivative deals', in the nature of 'wagering contracts', which were illegal. These deals, compromising Public Officers had been perpetrated by Standard Chartered Bank of UK, Citibank of US and Deutsche Bank of Germany on the Ceylon Petroleum Corporation, whose Act of incorporation enacted by the

Parliament of Sri Lanka had not permitted such transactions; in addition, Ceylon Petroleum Corporation, which was a Customer of the said Banks was a loss making and cash strapped Corporation of the Government of Sri Lanka, which fact the said Banks knew, as their own customer.

- Standard Chartered Bank of UK, Citibank of US and Deutsche Bank of Germany had already instituted legal proceedings, respectively, in the UK High Court, London Court of International Arbitration and the International Center for Settlement of Investment Disputes in the US, coming under the purview of the World Bank. Amerasekere filed a further legal action before the Supreme Court of Sri Lanka taking a stance, citing authorities, that Sri Lanka was the most appropriate forum to adjudicate upon these dubious deals. - *Derivative / Hedging Deals by Citibank, Standard Chartered Bank, Deutsche Bank, with Sri Lanka Government's Petroleum Corporation - Dubious & Illegal ?*
- These two public interest actions of Amerasekere were questionably strenuously opposed by then Attorney General of Sri Lanka, Mohan Peiris P.C., on the purported grounds, that Amerasekere's legal actions were 'time barred', when in fact they were not, with the Attorney General of Sri Lanka Mohan Peiris P.C., furthermore assuring in the Supreme Court of Sri Lanka, that he will definitely succeed in successfully defending the foreign legal proceedings, which had been commenced by these foreign Banks and recover all costs. Thus Amerasekere was prevented from proceeding with the above two public interest litigations to have the said dubious deals adjudicated upon by the Supreme Court of Sri Lanka, as they ought have been.
- Such questionable conduct and action by Attorney General of Sri Lanka, Mohan Peiris P.C., resulted in the Ceylon Petroleum Corporation losing the Claim of US \$ 160 Mn., + Interest of the Standard Chartered Bank in the UK High Court, and the Deutsche Bank succeeding against the Government of Sri Lanka with their Claim of US \$ 60 Mn., + Interest at an ICSID Arbitration, resulting in a loss of US \$ 220 Mn., to the State and the public, with legal and other costs of around Rs. 1,200 Mn. Amerasekere had been in the process of publishing a series of Books documenting real case studies, and he had timeously published a Book on these dubious Hedging Deals, questioning their validity and legality. A Panel of 3 Arbitrators dismissed the Claim of US \$ 195 Mn., + Interest of Citibank in the Arbitration proceedings before the London Court of International Arbitration, holding that these deals were totally flawed, disregarding the UK High Court Order which had been adduced before them.

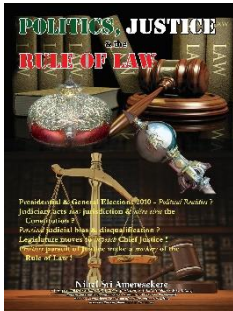
Ad-hominem Expropriation Law

- In 2011, Amerasekere appearing in person in the Supreme Court of Sri Lanka, litigated strenuously against the *ad hominem* Statute, referred to as the Expropriation Act, which had been determined upon by Chief Justice Shirani Bandaranayake of the Supreme Court of Sri Lanka, as an Urgent Bill, in terms of the Constitution of Sri Lanka, without a proper public hearing. The Special Determination on this Urgent Bill by the then Chief Justice Shirani Bandaranayake disclosed that several doubts, in fact, had been entertained, with the Attorney General of Sri Lanka, Mohan Peiris P.C., as *amicus curiae*, clarifying such doubts by providing answers behind the back of those parties affected by such Urgent Bill, enacted by the Government of Sri Lanka of President Mahinda Rajapakse, with questionable undue haste in the Parliament of Sri Lanka, and also hastily certified into law by the Speaker of Parliament of Sri Lanka, Chamal Rajapakse. - *Socio-Political Realities - Hilton Hotel Fiasco & Ad hominem Legislation - Expropriation Law*



- Article 123(3) of the Constitution of Sri Lanka had stipulated that in the case of an Urgent Bill, if any doubt is entertained by the Supreme Court of Sri Lanka, then such Urgent Bill would be deemed to have been determined, as inconsistent with the Constitution of Sri Lanka, thereby precluding the Parliament of Sri Lanka from enacting such Urgent Bill into law.
- Ameresekere's endeavours in regard to the above, were initially successful, with a Bench of the Supreme Court of Sri Lanka having entertained his Petition, and having issued Notices thereon to the relevant persons named as Respondents. Subsequently, the same Bench having heard extensive incisive Oral Submissions, based on Written Submissions tendered, citing the practice of the Supreme Court of Sri Lanka, that the same Bench which had made the original Special Determination should only review the same, refused Ameresekere Leave to Proceed.

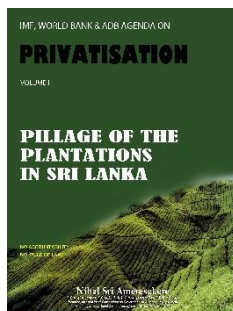
Impeachment of Chief Justice Shirani Bandaranayake



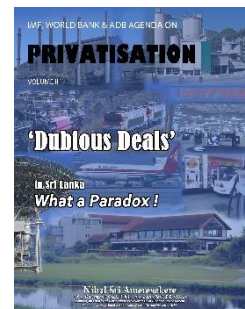
Upon Ameresekere having pointed out that he had made an Application to the Chief Justice of Sri Lanka Shirani Bandaranayake for his Application to be heard by the same said Bench, which had made the impugned Special Determination, and that she only had directed the other Bench to hear this Application, and which Bench having so heard Ameresekere, had refused Ameresekere Leave to Proceed, appallingly disclosing that the Chief Justice of Sri Lanka Shirani Bandaranayake had instructed such Bench, 'only to hear Ameresekere, but not to grant Leave to Proceed', with the said litigation. Such conduct was unbecoming of a Chief Justice of Sri Lanka, and thus Ameresekere justifiably actively supported in the public domain, the move in 2012 in the Parliament of Sri Lanka, to successfully impeach Chief Justice of Sri Lanka Shirani Bandaranayake; also making representation to foreign Governments, International Agencies and

Associations, refuting their baseless interferences. - *Politics, Justice & the 'Rule of Law'* | Visit Blog : www.justification-for-supporting-the-impeachment-of-chief-justice.com

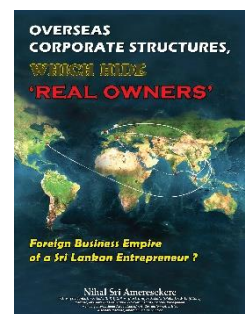
Further Investigations published



Ameresekere has published in the public interest a countless number of articles on dubious scandalous fraudulent privatisations, including the valuable plantations, and other transactions of the Government of Sri Lanka and the Private Sector, particularly focusing on fraud, corruption and economic crime, and the lack of governance and transparency, and the non-enforcement of the rule of law by those in political power. - *IMF, World Bank & ADB Agenda on Privatisation – Vol. 1 : Pillage of the Plantations in Sri Lanka / IMF, World Bank & ADB Agenda on Privatisation – Vol. 2: 'Dubious Deals' in Sri Lanka – What a Paradox !*



He had investigated the business empire of a leading business magnate in Sri Lanka, who disappeared whilst returning from Malaysia to Sri Lanka in his private Lear Jet, as a consequence of which there had been a dispute among his heirs in the absence of a Last Will, resulting in investigations and litigations. Ameresekere has carried out such successful forensic investigations, visiting foreign tax havens, in tracing of funds invested in foreign countries overseas, in the names of complex corporate structures, which hide the real owners, to be submitted by way of Reports to the Supreme Court of Sri Lanka. - *Overseas Corporate Structures, Which hide 'Real Owners' - Foreign Business Empire of a Sri Lankan Entrepreneur ?*



Professional Exposure



Ameresekere is a quintessential multifaceted corporate and state sector expertised and recognised reputed professional specialist and strategist. His repertoire of achievements, as a Consultant in private and public sector management, fiscal management, restructuring, privatisation, project promotion, public private partnerships for infrastructure development, financial engineering, taxation, governance, economic crime investigation, forensic accounting, commercial litigation support and public interest litigation, are well acknowledged. His commitment, in the public interest, to combat fraud, corruption and economic crime, became a dedicated component of his life, identifying the pillage and plunder of the resources of the people, as the root cause for poverty and rebellion. *United Nations Convention Against Corruption – to Combat Fraud & Corruption – a Cancerous Menace – with Mere Rhetoric Subverts UN Convention*

United Nations Convention Against Corruption – to Combat Fraud & Corruption – a Cancerous Menace – with Mere Rhetoric Subverts UN Convention

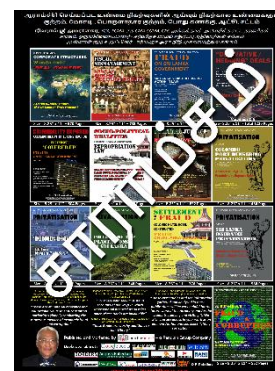
International Exposure

He has extensively travelled internationally in **US** (Washington, New York, Philadelphia, Connecticut, Michigan, Virginia, Indianapolis, Miami, New Orleans, Los Angeles, Las Vegas, Hawaii, Alaska), **Canada** (Vancouver, Kamloops, Banff, Lake Louise, Jasper, Toronto, Montreal, Quebec City, Thousand Islands) **Panama**, **Bahamas** (Nassau), **Brazil** (Rio de Janeiro, Iguassu Falls-Paraná), **Peru** (Lima, Cusco, Machu Picchu), **Costa Rica** (San Jose), **UK** (London, Cambridge, Oxford, Jersey), **Norway** (Oslo), **Denmark** (Copenhagen), **Sweden** (Stockholm), **Belgium** (Brussels), **Netherlands** (Amsterdam, Hague), **Switzerland** (Zurich, Geneva), **France** (Paris), **Italy** (Rome, Milan), **Germany** (Berlin, Frankfurt), **Czech Republic** (Prague), **Austria** (Vienna), **Hungary** (Budapest), **Ukraine** (Kiev), **Russia** (St. Petersburg, Moscow), **Greece** (Athens), **Morocco** (Marrakesh, Casablanca), **Spain** (Madrid, Barcelona), **Maldives** (Male, several Islands), **India** (New Delhi, Bombay, Ahmadabad, Hyderabad, Bangalore, Mysore, Puttaparthi, Chennai, Tirupati, Pondicherry, Trichy, Thanjavur, Kumbakonam, Coimbatore, Trichur, Trivandrum, Madurai, Tuticorin, Tirunelveli, Thiruchendur, Nagercoil, Kanyakumari), **Pakistan** (Karachi), **UAE** (Dubai), **Kuwait**, **Egypt** (Cairo, Luxor), **Nepal** (Kathmandu), **Thailand** (Bangkok), **Malaysia** (Kuala Lumpur, Penang, Epoh), **Singapore**, **China** (Beijing, Shanghai, Dalian, Jinan, Nanjing, Tianjin, Hunan, Changsha, Zhang Jia Jie, Hong Kong, Macao), **Indonesia** (Jakarta, Bali), **Philippines** (Manila), **Australia** (Sydney, Canberra, Melbourne, Perth), **New Zealand** (Auckland), **South Korea** (Seoul, Busan), **Japan** (Tokyo, Kyoto, Osaka, Hiroshima) and in connection with professional work, and in participating in international Conferences and Seminars on combating fraud, corruption and economic crime and the espousing of good governance and the enforcement of the rule of law.

International Author

During the years 2010 and 2013 Ameresekere authored the foregoing series of voluminous Books on real case studies on combatting fraud, corruption and economic crime, and dealing with public finance, governance and the rule of law, which have been highly commended by experts in these fields. These Books were published and are marketed globally by AuthorHouse US, a Penguin Group Company, and are available globally at leading Books Stores and E-Retailers. Ameresekere has made presentations of these Books at several global locations and they are available in Libraries, such as the Library of US Congress, Washington DC, US, Association of Certified Fraud Examiners, Texas, US, Government Accountability Project, Washington DC, US, UN Correspondents' Association, United Nations, New York, US, UN International Anti-Corruption Academy, Vienna, Austria, Malaysian Anti-Corruption Academy, Kuala Lumpur, Malaysia, Hamdard University, Karachi, Pakistan, Independent Commission Against Corruption, Hong Kong, Prosecutor General's Offices in Beijing, Shanghai, Panama, Quarter, Moscow, Russia, World Bank Bookstore, Washington DC and the Singapore Management University, Singapore.

Since the series of Books he had authored and published had documented voluminous Case Studies, with detail supporting documents, evidence and data, and which had been directed for the benefit of those engaged in the study of investigations and prosecutions of fraud, corruption and economic crime, Ameresekere later published Synopsis of each Book and compiled these Synopses into the following Books, mainly for the lay readers in the English Language, and translated into Sinhala and Tamil Languages.



Personal

His Wife, Lilamani is an enthusiast in Western & Ikebana floral arrangements; Son, Dhananjana is an Architect, a Member, American Institute of Architects, graduate of Yale University, US in Architecture & Economics, with a Masters in Architecture with Awards from University of Pennsylvania, US; Daughter, Dheeshana is a graduate of American University, Washington DC, US, in Business Administration, with Associate Degrees in Hotel & Restaurant Operations with excellence from Kapi'olani College, Hawaii, and Honours from American Hotel & Motel Association, and a graduate of University of Hawaii, US, in Travel Industry Management; Son, Sharvajana, is a graduate of the University of Michigan, US in Industrial and Operations Engineering with distinction, and with a Masters in Engineering Management from the University of Southern California, US.

Testimonials

- # *Dr. Lakshman Marasinghe, Emeritus Professor of Law, University of Windsor, Canada / Barrister of the Inner Temple / Former Chairman, Sri Lanka Law Commission*
- # *A.S. Jayawardena, Former Governor, Central Bank of Sri Lanka / Former Secretary Ministry of Finance & Secretary to the Treasury / Former Executive Director of the International Monetary Fund*
- # *K. Kanag-Isvaran, President's Counsel, Supreme Court of Sri Lanka / Barrister of Lincoln's Inn, United Kingdom*

Testimonials

දුරකථන / தொலைபேசி / Telephones :

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தலைசாளர்
Chairman } 2 8 7 2 4 2 8

කොමසාරිස්
ஆணையாளர்
Commissioner } 2 8 7 2 4 2 8

ලේකම්
செயலாளர்
Secretary } 2 8 7 2 4 2 6

සහකාර ලේකම්
உதவிச் செயலாளர்
Assistant Secretary } 2 8 7 2 4 2 7

කාර්යාලය
அலுவலகம்
Office } 2 8 7 2 4 2 1



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இலங்கையின் சட்ட ஆணைக்குழுத்
திணைக்களம்

DEPARTMENT OF THE LAW COMMISSION OF SRI LANKA

ෆැක්ස්
பெக்ஸ்
Fax } 2 8 7 2 4 2 6

මගේ අංකය
எனது இல.
My No. }

ඔබේ අංකය
உமது இல.
Your No. }

428/11, 3 වෙනි මහල,
தென்மீட்டில் கோவில்நததில் මාවත,
நததில்

428/11, 3ஆம் மாடி, தென்மீட்டில்
கொய்திபகடுவ மாவததே,
பததரமுல்லை.

428/11, 3rd Floor,
Denzil Kobbekaduwa Mawatha,
Battaramulla.

දිනය
திகதி
Date }

To whom it may concern

Mr. Nihal Sri Amersekere has been known to me for many years, but more particularly after he chose to challenge the Government of Prime Minister Ranil Wickramasinghe, present Leader of the Opposition and Vice Chairman, International Democrat Union, on an Amnesty Law (in the guise of an Income Tax Amnesty), where Parliament over which the Executive President had no control, legislated to provide a blanket Amnesty to all those who had violated the law and defrauded public revenue, not merely Income Tax, but also Customs violations and duties, Excise violation and duties, Foreign Exchange violations and fines, etc. I was asked by Mr. Amersekere to assist in some aspects of the challenge in which he was successful in having the law declared null and void, being ultra vires the constitution of Sri Lanka, and also pronounced as violative of the Universal Declaration of Human Rights and International Covenant on Civil and Political Rights.

Thereafter Mr. Amersekere and I maintained a close professional relationship during the whole period during which he served as the Chair of the Public Enterprises Reform Commission of Sri Lanka, and I as then Director – Legal (Chief Legal Officer) of the Sri Lanka Peace Secretariat, (then headed by Mr. Jayantha Dhanapala, who had retired from the United Nations) the principal organ that was mandated to deal with the ethnic conflict with the Tamil Tiger movement. That period spanned over two years. Mr. Amersekere mooted and co-ordinated with the Peace Secretariat to promote the establishment of MIGA (World Bank Associate) Guarantees to promote investments into the Eastern and Northern conflict areas of Sri Lanka.

During that period Mr. Amersekere detected an irregular activity of a Singaporean Company that had been engaged by contract, to provide bunkering facilities to ships calling at the Port of Colombo. He engaged the company in Arbitration in which I was one of the Arbitrators. The Arbitration revealed a number of suspicions Mr. Amersekere had, which included a forgery of a signature of a senior officer of the Ceylon Petroleum Corporation. We awarded costs against the Singaporean Company. We have subsequently found that the company had disappeared and cannot be found to serve the Arbitrators' Order for costs.

Sri Lanka Courts unlike the Indian Courts did not recognize what is referred to as Public Interest Litigation (P.I.L.). In the latest engagement in which Mr. Amersekere is involved, he commenced action against the Attorney-General of Sri Lanka challenging that certain aspects of the Appropriation Bill were ultra vires the Constitution. Accordingly, he argued before the Supreme Court that, certain aspects of the Appropriation Bill were inconsistent with the Constitution. After he had commenced that action eight separate parties associated with him, in support of his Petition. Mr. Amersekere's own *locus standi in judicium*, was based upon Article 28 of the Constitution (an Article that had never before been applied in a Court in Sri Lanka) which he argued gave him the right to represent the public.

This was a plea in favour of recognizing Public Interest Litigation, as a part of the Jurisprudence of Sri Lanka. The Chief Justice entertained Mr. Ameresekere inviting him to argue from the Bar Table. This indicates either that Mr. Ameresekere has succeeded in persuading the Supreme Court to accept P.I.L. as worthy of being introduced into the jurisprudence of Sri Lanka or that the Supreme Court has recognized Mr. Ameresekere as a Custodian of Public Order and his contribution to the Sri Lankan Society, as a watchdog of the nation is appreciated by the Court. Either interpretation must be taken as a factor for which Mr. Ameresekere should be proud of. I had a part to play in scrutinizing the Petition before it was filed in the Supreme Court on the 11th of October 2007. The Determination of the Supreme Court to the Hon. Speaker of Parliament is awaited.

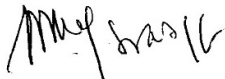
Previously Mr. Ameresekere appearing in person had also argued before a full bench of Supreme Court, against laws introduced in relation to *parate* execution of property, and debt recovery. Mr. Ameresekere was successful in both matters, where the Supreme Court citing a celebrated Indian Judgment, pronounced that harsh, oppressive and unconscionable laws ought be struck down and that the law cannot strengthen the strong, and weaken the weak.

I am also aware that Mr. Ameresekere is at present closely involved in two public interest actions instituted to annul to major privatizations in the insurance sector and the bunkering sector, which the Parliamentary Committee on Public Enterprises had deemed to be fraudulent.

As Chairman of the Sri Lanka Law Commission, I have always consulted Mr. Ameresekere when the Commission is faced with legislations of a fiscal and revenue nature. Mr. Ameresekere was also an active member of the Company Law Advisory Commission, which brought into operation a new Companies Act in May 2007 keeping abreast of the prevalent international practices in corporate law.

I did not intend to make this letter this lengthy. I have limited this to instances in which I and Mr. Ameresekere had been personally involved to foster the well being of the Nation. Mr. Ameresekere has a profound knowledge of how things are done by States and Multinationals so as to avoid being detected of their misdeeds. His sense in these matters is as much as consulting a clairvoyant. This I witnessed in the aforementioned Arbitration involving the Singaporean Company. His professional background as Accountant and forensic abilities and knowledge of the law makes him an unique person.

Mr. Ameresekere's integrity is beyond reproach. His character as a person of high morals and as a keeper of high principles is beyond question. It is these qualities that have earned him the respect from such quarters as the country's highest Court – the Supreme Court. It is these qualities that has earned him the recognition as a sentinel against corruption mixed with frauds in this land.



Dr. Lakshman Marasinghe
Emeritus Professor of Law,
University of Windsor,
Windsor, Canada.

Of the Inner Temple,
Barrister-at-Law (England)
And Attorney-at-Law (Sri Lanka),

Chairman, Sri Lanka Law Commission



November 2nd 2007

TO WHOM IT MAY CONCERN

NIHAL SRI AMERESKERE

It is a pleasure to write about Nihal Sri Amereskere, the fearless and peerless fighter for the public interest, the rule of law and human rights in Sri Lanka's big government and bloated bureaucracy. There is so much he has done, almost single-handedly, that it is impossible to condense them into a short note. In fact, I have repeatedly advised him to write a book about his crusade. He says he is working on it, but it does not seem to get done, because he is so immersed in his causes.

Nihal came to my attention, *circa* late 1980s or early 1990s, as a young Management Accountant, when he shot to fame with public exposure of corrupt activities of government. Notable was the award of the Hilton Hotel contract with disadvantageous terms to the government. He instituted Sri Lanka's first derivative action in law in 1990 and got the judiciary to suspend payments to the Japanese contractor. He also spotlighted the liberal import duty waivers granted by the government to favoured clients for flimsy reasons, involving an enormous loss of government revenue. He further exposed serious irregularities in privatization of state assets and enterprises, and came to be lionized by the media. Nihal's exposes became major issues at the 1994 Election, which led to the defeat of the government and the coming of Ms. Chandrika Bandaranaike Kumaratunge as the President on a platform that included a war on corruption.

The new President who was also the Minister of Finance & Planning invited me to be the Secretary of the Ministry and the Treasury. Naturally, we invited Nihal to join the Ministry as a special high level Adviser to investigate alleged corrupt activities of the previous regime, especially because the officials tended to be rather defensive of irregularities. He waded through tons of files, like a fish taking to water, uncovered several actions that smacked of corruption and remedial action was initiated.

The Hilton contract was the major issue, where the major owner, the government, was exposed to massive losses. Nihal gathered sufficient evidence to enable us to renegotiate the contract. He assisted me in the negotiations with great skill, in changing several negative clauses and to reclaim the government's rights as major shareholder. He also assisted me in re-negotiation of an adverse contract in setting up a large Flour Mill by a Singapore Company.

He also worked with me in preparing the groundwork for a powerful "Public Enterprise Reform Commission" (PERC), which was to advise the government in all privatizations in a transparent manner. It was a fitting tribute to his skills and integrity that he was made the Chairman of the PERC later.

He continued his work with the Ministry after I left in late 1995 to become the Governor of the Central Bank of Sri Lanka. Yet, I kept in close touch with him, and even assisted him in investigating exchange control malpractices.

Nihal continued with public interest activity after he left the Ministry in 1995 – the most notable being his challenge in the Courts of a Tax Amnesty extended to a variety of miscreants who had defrauded not only taxes, but government fines and levies etc. The Courts ruled the amnesty as against the laws of the land and even international practice. The measure had to be withdrawn.

More recently, in 2007, he has challenged the validity of the Appropriation Bill (The Budget Law) for violating fiscal responsibilities as laid down in law, and violating the Constitution by not providing sufficient information to the public and by permitting officials to transfer funds voted for specific activities to other activities.

Nihal's public interest actions challenging fraud and corruption in government are so numerous that I am amazed at how he finds the time and energy to do it, while continuing his lucrative practice as a leading Professional Accountant and Management Consultant. He has extraordinary forensic and investigative skills to sift mountains of paper and an uncanny knowledge of the laws and regulations of the land. Leading Lawyers have expressed great admiration for his legal skills, although he has had no formal learning of the law.

Nihal has often come into conflict with the powerful on account of his investigations; so much so, that I have advised him to ensure his personal protection from enemies. I am sure that there are many corrupt persons who would like to see Nihal out of the way. He smiles knowingly and goes on regardless. Guiding him is an almost fanatical belief that public service is a trust, always accountable to the people. To him, integrity is the cornerstone of public service. These beliefs appear to keep him going and release extraordinary energy for his tasks. I suspect that he feels that some divine or *karmic* force is driving and protecting him.



A. S. Jayawardena
Retired Governor of the Central Bank of Sri Lanka
Former Secretary, Ministry of Finance
Former Secretary to the Treasury
Former Secretary, Ministry of Industries Science & Technology
Former Alternate Executive Director of the International
Monetary Fund
Former Chairman and General Manager, Bank of Ceylon
Central Banker since 1958.

31 October, 2007
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Tel: (941) 285 2806
E-mail: asjayawardena@yahoo.com

K. Kanag-Isvaran, *President's Counsel*
LL.B. (Lond), of Lincoln's Inn, Barrister
Advocate, Supreme Court of Sri Lanka

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20th October 2007.

To Whom It May Concern

Mr. Nihal Sri Ameresekere is well known to me.
He is a member of the Institute of Chartered Accountants and of the Chartered Institute of Management Accountants. He now practices with acclaim principally as a Consultant in management and finance.

I first came to know him in the middle of year 1990, when he came to consult me in connection with instituting an action in the District Court of Colombo in relation to a massive fraud in the construction of the Colombo Hilton Hotel, where the majority shares of the owning company were held by the Government of Sri Lanka.

This action, lasting over a few years, was eventually to create a niche in the judicial history of Sri Lanka with a landmark judgment in the field of corporate law.

During this period I had ample opportunity to interact with him and to understand his vision and mission in life.

A tireless and fearless fighter of public spirited issues, inclusive of fraud and corruption, in both the public and private spheres, he has single handedly worked towards its exposure and elimination by numerous publications in the media and by instituting public interest proceedings in the apex and original courts in Sri Lanka. They were always funded by him.

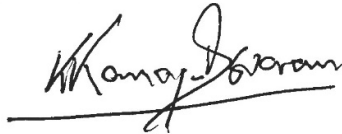
Driven by a passion to cleanse the society of fraud and corruption, he works long hours, leaving no stone unturned, in the pursuit of perfection in every endeavour he has undertaken in this regard.

He has a keen intellect and an incisive mind which helps him to investigate and cut through a mass of material to get to the core of any problem or issue to identify and pinpoint any fraudulent act or deed and to find answers to their eradication.

He has excellent professional skills, which he undertakes with integrity and acceptance. I testify to this of my own personal knowledge as he has worked with me in numerous legal matters over the last seventeen years.

He has a good moral character.

I recommend him.



K. Kanag-Isvaran
President's Counsel
Commissioner, Law Commission of Sri Lanka.

