CENTRAL BANK OF SRI LANKA

BALANCE SHEET AS AT 31st AUGUST 2024

ASSETS LIABILITIES August, 2024 July, 2024 July, 2024 August, 2024 Foreign Currency Financial Assets Foreign Currency Financial Liabilities 1.184,581,897,782 78,975,169,264 1.134.605.542.193 Cash & Cash Equivalents 32,315,996,662 Banks and Financial Institutions Securities at FVTPL and FVOCI 658,137,651,985 **Derivative Financial Instruments** 37,158,371,231 579,027,480,923 37,813,587,056 Derivative Financial Instruments 15,685,596,199 14,777,406,530 IMF Related Liabilities 853,805,952,699 852,884,204,501 234,927,834,523 1,284,198,860,188 2.207.212.648.407 Other 1,258,882,770,723 2,228,822,263,917 243,237,989,367 IMF Related Assets 1,831,247,541 2,095,164,228,030 1,971,648,419,013 Receivables **Local Currency Financial Assets Local Currency Financial Liabilities** 1,686,556,663,788 1,715,699,406,542 Sri Lanka Government Securities 69,032,487,517 182,542,171,493 91,401,933,274 Securities Purchased under Resale Agreements 176,088,605,185 Deposits of Banks and Financial Institutions Equity Investments in Financial and Other Institutions 2.169.540.639 2,169,540,639 702,652,113 1,110,808,841 Deposits of Government & Government Entities Securities Sold under Repurchase Agreements 140.072,293,629 11,907,308,886 Loans to Banks 11,895,834,906 133,128,721,446 43,836,229,447 1,863,548,702,669 Other Assets 1,813,490,756,297 42,370,513,328 1,279,190,943,841 Currency in Circulation 1,303,456,205,300 1,614,594,788,302 Other Payables 25,691,265,772 1,652,464,588,307 25,075,708,989 Foreign Currency Non Financial Assets 11,386,812,848 11,386,812,848 11,207,863,952 11,207,863,952 Gold Other Liabilities 7,077,084 Non Financial Assets 7,077,084 Deferred Grants 16,743,850,147 Pension and Other Post Employment Benefit Plans 16,705,510,285 17,557,033,394 4.213.335.980 3,660,229,998 844,446,025 Inventories 343,247,118 17,094,174,349 Miscellaneous Liabilities and Accruals 4,412,415,294 Other Receivables and Prepayments 3,871,030,063 23,890,402,811 23,930,417,545 Property, Plant & Equipment 32,337,345,218 Intangible Assets 314,187,397 32,288,956,251 334,282,381 **Equity** Capital Funds 50,000,000,000 50,000,000,000 166,953,009,972 171,095,411,702 Other Reserves 53,486,867,808 39,840,719,794 Retained Earnings (163,466,142,164) (181,254,691,908) 3,878,742,330,852 3,952,330,753,426 3,878,742,330,852 3,952,330,753,426 25,247,860,596 22,943,789,534 Govt. Foreign Loans & Guarantees 25,247,860,596 22,943,789,534 Govt. Foreign Loans & Guarantees

Colombo September, 2024 Dr. P. Nandalal Weerasinghe Governor D. S. L. Sirimanne
Chief Accountant

(Rs.)

Report of the Auditor General:-

Report on Review of the Balance Sheet of the Central Bank of Sri Lanka as at 31st August 2024

Introduction

I have reviewed the accompanying Balance Sheet of the Central Bank of Sri Lanka as at 31st August 2024. Management is responsible for the preparation and presentation of this Balance Sheet. My responsibility is to express a conclusion on this Balance Sheet based on my review.

Scope of Review

I conducted my review in accordance with Sri Lanka Standard on Review Engagements 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity. A review of the Balance Sheet consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Sri Lanka Auditing Standards and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

Conclusion

Based on my review, nothing has come to my attention that causes me to believe that the accompanying Balance Sheet is not prepared, in all material respects.

National Audit Office

W.P.C. Wickramaratne Auditor General W. P. C. Wickramaratne
Auditor General