CENTRAL BANK OF SRI LANKA

BALANCE SHEET AS AT 31ST MAY 2025

(Rs.)

LIABILITIES						ASSETS		
April, 2025			May, 2025		April, 2025		May, 2025	
		Foreign Currency Financial Liabilities				**Foreign Currency Financial Assets**		
180,287,932,095		Banks and Financial Institutions	195,659,321		1,455,366,147,305	Cash & Cash Equivalents	1,035,288,776,413	
39,854,744,697		Derivative Financial Instruments	38,873,275,869		591,039,946,605	Securities at FVTPL and FVOCI	827,476,678,318	
828,070,073,675		IMF Related Liabilities	812,458,389,969		13,993,584,205	Derivative Financial Instruments	15,201,355,710	
864,684,500,863	1,912,897,251,330	Other	840,117,944,105	1,691,645,269,264	244,739,385,305	IMF Related Assets	236,544,126,037	
					-	2,305,139,063,420 Receivables	-	2,114,510,936,478
		Local Currency Financial Liabilities				**Local Currency Financial Assets**		
					1,750,087,070,957	Sri Lanka Government Securities	1,874,707,013,168	
188,875,891,758		Deposits of Banks and Financial Institutions	185,638,834,182		1,776,414,725	Securities Purchased under Resale Agreements	720,326,373	
2,382,721,309		Deposits of Government & Government Entities	2,864,523,586		46,834,022	Equity Investments in Financial and Other Institutions	46,834,022	
170,683,645,632		Securities Sold under Repurchase Agreements	204,580,319,131		9,554,562,759	Loans to Banks	9,554,041,622	
7,330,932,420		Pension & Other Post Employment Benefit Plans	7,251,231,117		9,062,661,000	Pension & Other Post Employment Benefit Plans	9,062,661,000	
1,489,036,138,860		Currency in Circulation	1,465,606,919,911		52,119,212,074	1,822,646,755,537 Other Assets	50,253,368,460	1,944,344,244,645
29,393,241,067	1,887,702,571,046	Other Payables	29,580,595,311	1,895,522,423,238				
		Other Liabilities				**Foreign Currency Non Financial Assets**		
					14,919,589,135	14,919,589,135 Gold	14,917,396,248	14,917,396,248
7,909,971		Deferred Grants	7,909,971			**Non Financial Assets**		
1,100,536,509	1,108,446,480	Miscellaneous Liabilities and Accruals	1,121,673,933	1,129,583,904				
					3,194,843,760	Inventories	3,078,034,211	
					4,376,445,405	Other Receivables and Prepayments	4,532,872,599	
					23,408,083,844	Property, Plant & Equipment	23,368,911,046	
					409,697,869	31,389,070,878 Intangible Assets	383,333,710	31,363,151,566
		Equity						
50,000,000,000		Capital Funds	50,000,000,000					
291,651,770,834		Other Reserves	455,719,957,084					
30,734,439,280	372,386,210,114	Retained Earnings	11,118,495,447	516,838,452,531				
	4,174,094,478,970			**4,105,135,728,937**		**4,174,094,478,970**		**4,105,135,728,937**
42,793,398,252		Govt. Foreign Loans & Guarantees	42,980,819,519		42,793,398,252	Govt. Foreign Loans & Guarantees	42,980,819,519	

Colombo
25 June, 2025

Dr. P. Nandalal Weerasinghe
Governor

D. S. L. Sirimanne
Chief Accountant

Report of the Auditor General :-

Report on Review of the Balance Sheet of the Central Bank of Sri Lanka as at 31st May 2025

Introduction

I have reviewed the accompanying Balance Sheet of the Central Bank of Sri Lanka as at 31st May 2025. 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
, 2025

G.H.D. Dharmapala
Auditor General (Acting)