CENTRAL BANK OF SRI LANKA

BALANCE SHEET AS AT 31ST JANUARY 2026

(Rs.)

LIABILITIES					ASSETS		
December, 2025			January, 2026		December, 2025		January, 2026
		Foreign Currency Financial Liabilities				**Foreign Currency Financial Assets**	
4,499,966,052		Banks and Financial Institutions	105,916,790,162	1,118,017,511,817		Cash & Cash Equivalents	1,134,536,087,519
28,650,447,819		Derivative Financial Instruments	23,491,478,583	971,400,303,653		Securities at FVTPL and FVOCI	1,015,653,807,724
799,898,325,056		IMF Related Liabilities	802,822,332,613	16,039,259		Derivative Financial Instruments	1,018,029,170
846,154,146,930	1,679,202,885,857	Other	787,778,960,486	1,720,009,561,844 246,363,337,559		IMF Related Assets	257,643,368,313
				1,341,224,521	2,337,138,416,809	Receivables	12,481,189,002 2,421,332,481,728
		Local Currency Financial Liabilities				**Local Currency Financial Assets**	
				1,834,889,192,215		Sri Lanka Government Securities	1,822,529,190,706
227,700,086,936		Deposits of Banks and Financial Institutions	223,273,869,207	1,107,250,898		Securities Purchased under Resale Agreements	-
7,905,166,663		Deposits of Government & Government Entities	2,405,567,950	46,834,022		Equity Investments in Financial and Other Institutions	46,834,022
176,322,112,108		Securities Sold under Repurchase Agreements	233,217,865,728	5,418,490,299		Loans to Banks	5,418,490,299
8,002,998,000		Pension & Other Post Employment Benefit Plans	7,981,975,295	17,568,400,000		Pension & Other Post Employment Benefit Plans	17,568,400,000
1,568,938,865,974		Currency in Circulation	1,566,491,104,116	42,872,049,187	1,901,902,216,621	Other Assets	43,196,814,982 1,888,759,730,009
34,521,441,194	2,023,390,670,875	Other Payables	34,511,958,706	2,067,882,341,002			
						Foreign Currency Non Financial Assets	
				26,705,749,117	26,705,749,117	Gold	43,153,673,225 43,153,673,225
		Other Liabilities					
14,913,133		Deferred Grants	16,461,545			**Non Financial Assets**	
525,431,509	540,344,642	Miscellaneous Liabilities and Accruals	396,257,472	412,719,017			
				3,868,195,006		Inventories	3,885,347,458
				4,877,338,115		Other Receivables and Prepayments	8,560,291,704
				23,739,906,974		Property, Plant & Equipment	23,755,191,076
				235,547,367	32,720,987,462	Intangible Assets	223,027,339 36,423,857,577
		Equity					
50,000,000,000		Capital Funds	50,000,000,000				
494,261,134,861		Other Reserves	475,852,325,770				
51,072,333,774	595,333,468,635	Retained Earnings	75,512,794,906	601,365,120,676			
	4,298,467,370,009			**4,389,669,742,539**	**4,298,467,370,009**		**4,389,669,742,539**
29,657,812,136		Govt. Foreign Loans & Guarantees	26,507,102,635		29,657,812,136	Govt. Foreign Loans & Guarantees	26,507,102,635

Colombo
27 February, 2026

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 January 2026

Introduction

I have reviewed the accompanying Balance Sheet of the Central Bank of Sri Lanka as at 31st January 2026. 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
, 2026

Auditor General
L. S. I. Jayaratna