


CENTRAL BANK OF SRI LANKA
BALANCE SHEET AS AT 28TH FEBRUARY 2026

(Rs.)

LIABILITIES				ASSETS	
January, 2026		February, 2026		January, 2026	February, 2026
Foreign Currency Financial Liabilities				Foreign Currency Financial Assets	
105,916,790,162	Banks and Financial Institutions	148,119,183,728		1,134,536,087,519	Cash & Cash Equivalents
23,491,478,583	Derivative Financial Instruments	21,396,227,851		1,015,653,807,724	Securities at FVTPL and FVOCI
802,822,332,613	IMF Related Liabilities	795,502,989,208		1,018,029,170	Derivative Financial Instruments
787,778,960,486	Other	716,020,670,747	1,681,039,071,534	257,643,368,313	IMF Related Assets
				12,481,189,002	Receivables
	1,720,009,561,844			2,421,332,481,728	7,524,419,315
					2,579,237,246,792
Local Currency Financial Liabilities				Local Currency Financial Assets	
223,273,869,207	Deposits of Banks and Financial Institutions	240,406,977,589		1,822,529,190,706	Sri Lanka Government Securities
2,405,567,950	Deposits of Government & Government Entities	2,817,149,521		-	Securities Purchased under Resale Agreements
233,217,865,728	Securities Sold under Repurchase Agreements	359,316,860,838		46,834,022	Equity Investments in Financial and Other Institutions
7,981,975,295	Pension & Other Post Employment Benefit Plans	7,893,583,974		5,418,490,299	Loans to Banks
1,566,491,104,116	Currency in Circulation	1,608,551,235,477		17,568,400,000	Pension & Other Post Employment Benefit Plans
34,511,958,706	Other Payables	34,481,501,095	2,253,467,308,494	43,196,814,982	Other Assets
	2,067,882,341,002			1,888,759,730,009	43,395,869,478
					1,925,018,087,746
Other Liabilities				Foreign Currency Non Financial Assets	
16,461,545	Deferred Grants	18,945,305		43,153,673,225	Gold
396,257,472	Miscellaneous Liabilities and Accruals	539,594,545	558,539,850		61,945,190,711
	412,719,017				61,945,190,711
Equity				Non Financial Assets	
50,000,000,000	Capital Funds	50,000,000,000		3,885,347,458	Inventories
475,852,325,770	Other Reserves	521,678,812,890		8,560,291,704	Other Receivables and Prepayments
75,512,794,906	Retained Earnings	96,237,953,707	667,916,766,597	23,755,191,076	Property, Plant & Equipment
	601,365,120,676			223,027,339	Intangible Assets
				36,423,857,577	215,850,405
	<u>4,389,669,742,539</u>				36,781,161,226
					<u>4,602,981,686,475</u>
26,507,102,635	Govt. Foreign Loans & Guarantees	31,593,162,313		26,507,102,635	Govt. Foreign Loans & Guarantees
					31,593,162,313

Colombo
31 March, 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 28th February 2026
Introduction

I have reviewed the accompanying Balance Sheet of the Central Bank of Sri Lanka as at 28th February 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
02/07 / 2026


Auditor General
L. S. I. Jayaratna

L.S.I. Jayaratna
Auditor General
National Audit Office
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Battaramulla.