CENTRAL BANK OF SRI LANKA

BALANCE SHEET AS AT 31ST AUGUST 2026

(Rs.)

LIABILITIES						ASSETS					
July, 2026				August, 2026		July, 2026				August, 2026	
		Foreign Currency Financial Liabilities						**Foreign Currency Financial Assets**			
55,767,851,336		Banks and Financial Institutions	92,485,612,186			1,062,562,628,161		Cash & Cash Equivalents	1,121,090,335,451		
51,003,157,264		Derivative Financial Instruments	30,417,783,433			1,125,958,651,427		Securities at FVTPL and FVOCI	1,167,159,272,911		
823,728,061,975		IMF Related Liabilities	804,339,401,435			1,566,377,856		Derivative Financial Instruments	7,434,808,407		
744,609,117,932	1,675,108,188,507	Other	646,045,530,173	1,573,288,327,227		277,919,800,300		IMF Related Assets	260,673,451,972		
						1,456,395,929	2,469,463,853,673	Receivables	1,424,362,748		2,557,782,231,489
		Local Currency Financial Liabilities						**Local Currency Financial Assets**			
						1,632,701,305,870		Sri Lanka Government Securities	1,703,231,319,025		
245,086,160,534		Deposits of Banks and Financial Institutions	249,618,274,797			-		Securities Purchased under Resale Agreements	442,112,321		
2,711,167,173		Deposits of Government & Government Entities	2,768,440,359			46,834,022		Equity Investments in Financial and Other Institutions	46,834,022		
183,381,526,184		Securities Sold under Repurchase Agreements	348,178,191,267			3,684,368,092		Loans to Banks	3,683,746,956		
7,854,124,292		Pension & Other Post Employment Benefit Plans	7,871,771,271			17,568,400,000		Pension & Other Post Employment Benefit Plans	17,568,400,000		
1,649,424,017,513		Currency in Circulation	1,664,835,202,815			44,130,935,142		Other Assets	45,606,633,223		1,770,579,045,547
35,007,406,726	2,123,464,402,422	Other Payables	36,115,460,203	2,309,387,340,712			1,698,131,843,126				
						Foreign Currency Non Financial Assets					
						64,564,106,498	64,564,106,498	Gold	69,017,164,538		69,017,164,538
		Other Liabilities									
18,945,072		Deferred Grants	17,645,072					**Non Financial Assets**			
608,126,676	627,071,748	Miscellaneous Liabilities and Accruals	596,466,205	614,111,277							
						3,627,601,970		Inventories	4,281,598,661		
						7,016,718,820		Other Receivables and Prepayments	6,711,695,041		
						23,778,689,321		Property, Plant & Equipment	23,743,786,861		
						180,734,358	34,603,744,469	Intangible Assets	173,711,148		34,910,791,711
		Equity									
50,000,000,000		Capital Funds	50,000,000,000								
358,196,152,856		Other Reserves	397,290,594,501								
59,367,732,233	467,563,885,089	Retained Earnings	101,708,859,568	548,999,454,069							
	4,266,763,547,766			**4,432,289,233,285**		**4,266,763,547,766**					**4,432,289,233,285**
43,432,532,288		Govt. Foreign Loans & Guarantees	41,282,053,221			43,432,532,288		Govt. Foreign Loans & Guarantees	41,282,053,221		

Colombo
24 September, 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 August 2026

Introduction

I have reviewed the accompanying Balance Sheet of the Central Bank of Sri Lanka as at 31st August 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
15/10/2026

L. S. I. Jayaratna
Auditor General

L.S.I. Jayaratna
Auditor General
National Audit Office
306/72, Polduwa Road
Battaramulla