CENTRAL BANK OF SRI LANKA

BALANCE SHEET AS AT 30TH SEPTEMBER 2026

(Rs.)

LIABILITIES						ASSETS		
August, 2026			September, 2026		August, 2026		September, 2026	
		Foreign Currency Financial Liabilities				**Foreign Currency Financial Assets**		
92,485,612,186		Banks and Financial Institutions	104,136,483,880		1,121,090,335,451	Cash & Cash Equivalents	1,082,184,223,552	
30,417,783,433		Derivative Financial Instruments	29,767,473,374		1,167,159,272,911	Securities at FVTPL and FVOCI	1,207,417,466,661	
804,339,401,435		IMF Related Liabilities	807,453,923,414		7,434,808,407	Derivative Financial Instruments	5,704,811,023	
646,045,530,173	1,573,288,327,227	Other	602,797,435,881	1,544,155,316,549	260,673,451,972	IMF Related Assets	274,791,410,944	
					1,424,362,748	2,557,782,231,489 Receivables	1,433,080,599	2,571,530,992,779
		Local Currency Financial Liabilities				**Local Currency Financial Assets**		
					1,703,231,319,025	Sri Lanka Government Securities	1,666,715,453,908	
249,618,274,797		Deposits of Banks and Financial Institutions	320,731,837,062		442,112,321	Securities Purchased under Resale Agreements	14,603,710,163	
2,768,440,359		Deposits of Government & Government Entities	2,961,984,786		46,834,022	Equity Investments in Financial and Other Institutions	46,834,022	
348,178,191,267		Securities Sold under Repurchase Agreements	353,827,854,193		3,683,746,956	Loans to Banks	3,683,746,956	
7,871,771,271		Pension & Other Post Employment Benefit Plans	7,881,417,385		17,568,400,000	Pension & Other Post Employment Benefit Plans	17,568,400,000	
1,664,835,202,815		Currency in Circulation	1,632,735,933,562		45,606,633,223	1,770,579,045,547 Other Assets	45,951,511,619	1,748,569,656,668
36,115,460,203	2,309,387,340,712	Other Payables	36,222,035,054	2,354,361,062,042				
						Foreign Currency Non Financial Assets		
					69,017,164,538	69,017,164,538 Gold	65,381,832,863	65,381,832,863
		Other Liabilities						
17,645,072		Deferred Grants	17,645,072			**Non Financial Assets**		
596,466,205	614,111,277	Miscellaneous Liabilities and Accruals	494,027,054	511,672,126				
					4,281,598,661	Inventories	4,128,282,083	
					6,711,695,041	Other Receivables and Prepayments	7,079,357,271	
					23,743,786,861	Property, Plant & Equipment	23,684,787,182	
					173,711,148	34,910,791,711 Intangible Assets	176,455,126	35,068,881,662
		Equity						
50,000,000,000		Capital Funds	50,000,000,000					
397,290,594,501		Other Reserves	363,230,069,224					
101,708,859,568	548,999,454,069	Retained Earnings	108,293,244,031	521,523,313,255				
	4,432,289,233,285			**4,420,551,363,972**	**4,432,289,233,285**			**4,420,551,363,972**
41,282,053,221		Govt. Foreign Loans & Guarantees	40,806,249,500		41,282,053,221	Govt. Foreign Loans & Guarantees	40,806,249,500	

Colombo
28 October, 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 30th September 2026

Introduction

I have reviewed the accompanying Balance Sheet of the Central Bank of Sri Lanka as at 30th September 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

L. S. I. Jayaratna
Auditor General