

# Income Statement

For the year ended 31 December	Notes	2025 Rs. '000	2024 Rs. '000
<b>Operating Income</b>			
<b>Income from Foreign Currency Financial Assets</b>			
Interest Income	35	51,682,966	45,935,187
Gain/ (Loss) from Foreign Reserve Investment Activities	36.1	13,905,212	23,147,517
Gain/ (Loss) from Market Operations Activities	36.2	(19,657,427)	41,467,764
<b>Total Income from Foreign Currency Financial Assets</b>		<b>45,930,751</b>	110,550,468
<b>Expenses on Foreign Currency Financial Liabilities</b>			
Interest Expense	37	(45,129,429)	(81,422,985)
Reversal/(Charge) of Expected Credit Losses on Foreign Currency Financial Assets	38	1,150,692	(1,734,322)
<b>Total Expenses on Foreign Currency Financial Liabilities</b>		<b>(43,978,737)</b>	(83,157,307)
Net Foreign Exchange Revaluation Gain/(Loss)		22,690,918	41,422,028
<b>Net Income from Foreign Currency Assets</b>		<b>24,642,933</b>	68,815,189
<b>Net Income from Local Currency Financial Assets</b>			
Interest Income	35	199,808,971	219,402,560
Gain/(Loss) from Realised Price Changes		-	18,882,826
Interest Expense	37	(13,525,723)	(15,093,654)
Disposal Gain/(Loss) of Domestic Debt Optimisation (DDO)		2,744,703	4,168,300
Reversal/(Charge) of Expected Credit Losses on Local Currency Financial Assets	38	(8,469)	4,814
<b>Net Income from Local Currency Financial Assets</b>		<b>189,019,482</b>	227,364,846
Other Income	39	1,460,669	1,457,028
Other Expense	39.1	-	(387,009)
<b>Total Net Operating Income</b>		<b>215,123,084</b>	297,250,054
<b>Operating Expenses</b>			
<b>Personnel Expenses</b>			
- Salaries and Wages	40	(11,051,292)	(10,517,344)
- Defined Contribution Plan Costs		(2,919,517)	(4,790,845)
- Post-Employment Benefit Plan Costs		1,231,639	91,918
		(12,739,170)	(15,216,271)
Depreciation and Amortisation		(855,935)	(798,226)
Cost of Inventory (Cost of New Currency Issue)		(4,928,546)	(3,568,292)
Provision for Slow Moving Currency Inventory		(54)	-
Administration and Other Expenses	41	(3,452,302)	(2,876,131)
<b>Total Operating Expenses</b>		<b>(21,976,008)</b>	(22,458,920)
<b>Profit/(Loss) Before Tax</b>		<b>193,147,076</b>	274,791,135
Tax	42	-	-
<b>Profit/(Loss) for the Year</b>		<b>193,147,076</b>	274,791,135

Figures in brackets indicate deductions.

The accounting policies and notes on pages 95 to 195 form an integral part of these Financial Statements.