

Statement of Financial Position as at 30 June 2025

		30 June 2025	30 June 2024
	Notes	Rs	Restated Rs
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	4	13,771,295,103	14,852,531,666
Receivables from Non-Exchange Transactions	5	22,506,668,001	20,243,636,259
Receivables from Exchange Transactions	6	206,315,043	1,232,201,817
Loans and Advances	7	2,277,628,021	5,367,196,977
Investments	8	1,120,187,096	9,212,299,279
Inventories	9	1,548,845,872	3,871,564,587
Prepayments		273,335,799	61,970,334
		41,704,274,935	54,841,400,919
NON-CURRENT ASSETS			
Receivables from Non-Exchange Transactions	5	22,687,826,149	25,550,502,157
Receivables from Exchange Transactions	6	974,163,309	257,443,749
Loans and Advances	7	5,346,750,835	9,315,620,357
Investments	8	168,475,236,412	130,792,041,292
Other Financial Assets	10	15,015,100,621	15,227,167,987
Biological Assets	11	1,225,105,302	11,717,990
Property, Plant and Equipment	12	543,794,574,810	540,427,621,106
Right-of-Use Assets	13	7,000,242,778	7,452,579,577
Intangible Assets	14	1,224,971,362	1,158,526,929
		765,743,971,578	730,193,221,144
Total Assets		807,448,246,513	785,034,622,063
LIABILITIES			
CURRENT LIABILITIES			
Payables	15	4,134,532,353	2,345,428,959
Deposits	16	2,210,150,768	1,930,568,243
Social Benefits	17	164,453,735	141,078,120
Provisions	18	1,029,847,929	530,500,000
Lease Liabilities	19	843,045,290	930,227,391
Government Debt	20	150,662,275,262	122,966,008,121
Financial Guarantee Liabilities	21	89,460,458	123,682,845
Employee Benefit Obligations	22	3,510,161,566	3,312,287,876
		162,643,927,361	132,279,781,555

The notes on pages 10 to 78 form an integral part of these financial statements.

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	Notes	Rs	Restated Rs
NON-CURRENT LIABILITIES			
Payables	15	23,521,420	1,139,002,158
Deposits	16	1,410,398,136	1,248,970,031
Lease Liabilities	19	9,846,345,599	10,581,156,668
Government Debt	20	416,231,491,087	365,957,716,351
Financial Guarantee Liabilities	21	2,944,553,341	3,150,026,120
Employee Benefit Obligations	22 & 23	205,202,411,341	176,213,325,375
		635,658,720,924	558,290,196,703
Total Liabilities		798,302,648,285	690,569,978,258
Net Assets		9,145,598,228	94,464,643,805
NET ASSETS/EQUITY			
Consolidated Fund	24	104,442,646,959	95,483,257,201
Accumulated Deficits	24	(101,170,290,638)	(16,131,893,381)
Special Funds	24	5,873,241,907	15,113,279,985
		9,145,598,228	94,464,643,805

13 February 2026



S.RAMPARSAD
Accountant-General

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