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# The Gazette of the Democratic Socialist Republic of Sri Lanka

## EXTRAORDINARY

අංක 1813/9 - 2013 ජූනි මස 05 වැනි බදාදා - 2013.06.05

No. 1813/9 - WEDNESDAY, JUNE 05, 2013

(Published by Authority)

## PART I : SECTION (I) — GENERAL

### Government Notifications

#### SRI LANKA ACCOUNTING AND AUDITING STANDARDS ACT, No. 15 OF 1995

Publication under Section 4(2)

BY virtue of the powers vested in the Institute of Chartered Accountants of Sri Lanka (hereinafter referred to as the “Institute”), the ruling on Comparative Figures in the Interim Financial Statements was published in the *Extraordinary Gazette* No. 1786/1 dated Monday, November 26, 2012, for the purpose of the Sri Lanka Accounting and Auditing Standards, Act No 15 of 1995.

Further to the above ruling an entity, during its first annual financial period commencing on or after 1st January 2012, may prepare the last interim financial statements based on the same option, out of the options listed in the above *gazette*, applied in the preceding interim period. However, entities will be required to prepare the financial statements based on full Sri Lanka Accounting Standards (SLFRS/LKAS) for the annual periods beginning on or after 1st January 2012. (*i.e.* financial statements for the year ended 31st December 2012 or 31st March 2013).

By Order of the Council,

ARUNA ALWIS,  
Secretary.

The Institute of Chartered Accountants of Sri Lanka,  
No. 30 A,  
Malalasekera Mawatha,  
Colombo 07,  
05th June, 2013.

06 – 440