

# SEC

SECURITIES AND EXCHANGE  
COMMISSION OF SRI LANKA

Office of the Director General



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**BY HAND**

**Ref: SEC/DG/2023/06/142**

9<sup>th</sup> June 2023

**To: The Colombo Stock Exchange**

**DIRECTIVE ISSUED IN TERMS OF SECTION 16 (c) OF THE SECURITIES AND EXCHANGE COMMISSION OF SRI LANKA ACT NO.19 OF 2021**

The Securities and Exchange Commission of Sri Lanka at the 485<sup>th</sup> Commission Meeting held on 6<sup>th</sup> June 2023, approved the following List of Auditors to conduct Statutory Audits of Public Listed Companies with effect from the financial years beginning on or after 01<sup>st</sup> January 2024 (excluding companies listed on the Empower Board).

- 01) Ernst & Young, Sri Lanka
- 02) KPMG Sri Lanka
- 03) PricewaterhouseCoopers, Sri Lanka
- 04) BDO Partners
- 05) Deloitte Sri Lanka (SJMS Associates)
- 06) B.R. De Silva & Company
- 07) Kreston MNS & Co
- 08) Baker Tilly Edirisinghe & Co
- 09) Jayasinghe & Company
- 10) Wijeyeratne & Company

The following assessment criteria were considered in developing the above list:

1. Number of Partners who engage in the Statutory Audits of Public Listed Companies;
2. Availability of professionally qualified persons within the audit staff;
3. Availability of information technology infrastructure to conduct Statutory Audit Engagements of Public Listed Companies; and
4. The readiness to apply Sri Lanka Standard on Quality Management 1 and 2 (SLSQM 1 and 2).

The above List of Auditors and the Assessment Criteria will be revisited once in every three (03) years.

**The Colombo Stock Exchange is hereby directed to inform Public Listed Companies to use the above Approved List of Auditors.**

Chinthaka Mendis  
**DIRECTOR GENERAL**