

Template 11
Differences between Accounting and Regulatory Scopes and
Mapping of Financial Statement Categories with Regulatory Risk Categories – Bank Only

Amount (LKR '000) as at 31/03/2018

Item	a	b	c	d	e
	Carrying Values as Reported in Published Financial Statements	Carrying Values under Scope of Regulatory Reporting	Subject to Credit Risk Framework	Subject to Market Risk Framework	Not subject to Capital Requirements or Subject to Deduction from Capital
Assets					
Cash and Cash Equivalents	3,935,367	3,937,358	3,937,358	2,837,884	2,678,908
Balances with Central Banks	3,825,358	3,825,358	3,825,358		
Placements with Banks	10,830,829	10,821,232	10,821,232	7,221,232	
Derivative Financial Instruments	661,704	-	-		
Other Financial Assets Held-For-Trading	4,674,209	12,785,436	12,785,436	12,785,436	
Financial Assets Designated at Fair Value through Profit or Loss		-	-		
Loans and Receivables to Banks		-	-		
Loans and Receivables to Other Customers	15,246,555	15,217,012	15,217,012	4,561,429	
Financial Investments - Available-For-Sale	8,239,340	-	-		
Financial Investments - Held-To-Maturity		1,040	1,040		
Investments in Subsidiaries			-		
Investments in Associates and Joint Ventures			-		
Property, Plant and Equipment	300,681	296,168	296,168		
Investment Properties			-		
Goodwill and Intangible Assets			-		
Deferred Tax Assets	14,514	24,222	24,222		
Other Assets	516,205	1,336,064	1,336,064	682,958	
	48,244,763	48,243,890			
Liabilities					
Due to Banks	3,508,367	3,507,923		3,507,923	3,507,923
Derivative Financial Instruments	564,607				
Other Financial Liabilities Held-For-Trading					
Financial Liabilities Designated at Fair Value Through Profit or Loss					
Due to Other Customers	28,804,747	28,744,225		9,797,218	
Other Borrowings	179,429	179,357			
Debt Securities Issued					
Current Tax Liabilities	855,249	936,969		868,402	
Deferred Tax Liabilities					
Other Provisions					
Other Liabilities	1,290,511	1,896,910		779,302	
Due to Subsidiaries					
Subordinated Term Debts					
	35,202,911	35,265,384			
Off-Balance Sheet Liabilities					
Guarantees	9,225,229	9,225,229			
Performance Bonds	-				
Letters of Credit	5,821,679	5,821,679			
Other Contingent Items	4,565,268	4,774,981			
Undrawn Loan Commitments	59,778,469	59,778,469			
Other Commitments	1,457,769	1,457,769			
Shareholders' Equity					
Equity Capital (Stated Capital)/Assigned Capital	1,524,250	1,524,250			
of which Amount Eligible for CET1					
of which Amount Eligible for AT1					
Retained Earnings	9,940,846	10,846,431		2,652,741	
Accumulated Other Comprehensive Income	890,793				
Other Reserves	685,964	607,825		149,749	
Total Shareholders' Equity	13,041,852	12,978,506			