

**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 30/06/2018

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
<b>Assets</b>					
Cash and Cash Equivalents	3,694,613	3,699,743	3,699,743	2,892,482	2,834,289
Balances with Central Banks	780,466	780,466	780,466		
Placements with Banks	5,467,948	5,463,960	5,463,960	3,798,960	
Derivative Financial Instruments	588,679	-	-		
Other Financial Assets Held-For-Trading	5,039,948	12,066,169	12,066,169	12,066,169	
Financial Assets Designated at Fair Value through Profit or Loss	-	-	-		
Loans and Receivables to Banks	-	-	-		
Loans and Receivables to Other Customers	18,944,179	18,909,072	18,909,072	5,529,728	
Financial Investments - Available-For-Sale	7,111,805	-	-		
Financial Investments - Held-To-Maturity	-	1,040	1,040		
Investments in Subsidiaries	-	-	-		
Investments in Associates and Joint Ventures	-	-	-		
Property, Plant and Equipment	272,160	272,160	272,160		
Investment Properties			-		
Goodwill and Intangible Assets			-		
Deferred Tax Assets	14,514	14,514	14,514		
Other Assets	706,278	1,404,974	1,404,974	614,488	
	<b>42,620,590</b>	<b>42,612,098</b>			
<b>Liabilities</b>					
Due to Banks	3,678,333	3,677,992		3,677,992	3,677,992
Derivative Financial Instruments	393,714	-			
Other Financial Liabilities Held-For-Trading	-	-			
Financial Liabilities Designated at Fair Value Through Profit or Loss	-	-			
Due to Other Customers	22,639,732	22,573,560		7,815,964	
Other Borrowings	272,281	272,202			
Debt Securities Issued					
Current Tax Liabilities	1,148,934	1,148,934		126,563	
Deferred Tax Liabilities					
Other Provisions					
Other Liabilities	833,675	1,293,982		523,828	
Due to Subsidiaries					
Subordinated Term Debts					
	<b>28,966,669</b>	<b>28,966,670</b>			
<b>Off-Balance Sheet Liabilities</b>					
Guarantees	10,050,288	10,050,288			
Performance Bonds					
Letters of Credit	4,507,608	4,507,608			
Other Contingent Items	2,029,453	2,239,166			
Undrawn Loan Commitments	71,774,126	71,774,126			
Other Commitments	1,103,252	1,103,252			
<b>Shareholders' Equity</b>					
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	10,509,165	11,440,384		2,698,081	
Accumulated Other Comprehensive Income	934,542				
Other Reserves	685,964	680,794		152,309	
<b>Total Shareholders' Equity</b>	<b>13,653,921</b>	<b>13,645,428</b>			