

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 30/09/2018

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	4,214,418	4,215,966	4,215,966	3,271,604	3,156,487
Balances with Central Banks	1,462,241	1,462,241	1,462,241	-	-
Placements with Banks	9,657,370	9,634,760	9,634,760	8,129,760	-
Derivative Financial Instruments	1,572,220	-	-	-	-
Other Financial Assets Held-For- Trading	8,474,525	15,801,412	15,801,412	15,801,412	-
Financial Assets Designated at Fair Value through Profit or Loss	-	-	-	-	-
Loans and Receivables to Banks	-	-	-	-	-
Loans and Receivables to Other Customers	17,456,849	17,462,625	17,462,625	3,919,001	-
Financial Investments - Available- For-Sale	7,520,443	-	-	-	-
Financial Investments - Held-To-Maturity	-	1,040	1,040	-	-
Investments in Subsidiaries	-	-	-	-	-
Investments in Associates and Joint Ventures	-	-	-	-	-
Property, Plant and Equipment	248,545	248,545	248,545	-	-
Investment Properties	-	-	-	-	-
Goodwill and Intangible Assets	-	-	-	-	-
Deferred Tax Assets	14,514	14,514	14,514	-	-
Other Assets	869,806	2,678,636	2,678,636	1,593,856	-
Liabilities					
Due to Banks	7,145,693	7,144,387	-	6,144,120	6,144,120
Derivative Financial Instruments	1,228,787	-	-	-	-
Other Financial Liabilities Held-For-Trading	-	-	-	-	-
Financial Liabilities Designated at Fair Value Through Profit or Loss	-	-	-	-	-
Due to Other Customers	26,622,298	26,509,055	-	11,838,031	-
Other Borrowings	56,047	56,025	-	-	-
Debt Securities Issued	-	-	-	-	-
Current Tax Liabilities	1,407,432	1,407,432	-	166,859	-
Deferred Tax Liabilities	-	-	-	-	-
Other Provisions	-	-	-	-	-
Other Liabilities	882,949	2,226,307	-	1,403,443	-
Due to Subsidiaries	-	-	-	-	-
Subordinated Term Debts	-	-	-	-	-
Off-Balance Sheet Liabilities					
Guarantees	9,232,006	9,232,006	9,232,006	-	-
Performance Bonds	-	-	-	-	-
Letters of Credit	7,129,300	7,129,300	7,129,300	-	-
Other Contingent Items	229,126	93,316,265	79,904,819	-	-
Undrawn Loan Commitments	72,324,625	72,324,625	72,324,625	-	-
Other Commitments	1,051,299	1,051,299	1,051,299	-	-
Shareholders' Equity					
Equity Capital (Stated Capital)/Assigned Capital	-	-	-	-	-
of which Amount Eligible for CET1	1,524,250	1,524,250	-	-	-
of which Amount Eligible for AT1	-	-	-	-	-
Retained Earnings	10,799,206	11,971,489	-	2,886,941	-
Accumulated Other Comprehensive Income	1,379,275	-	-	-	-
Other Reserves	685,964	680,794	-	162,970	-
Total Shareholders' Equity					