

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 31/12/2018

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	5,772,735	5,777,191	5,777,191	4,929,961	4,795,721
Balances with Central Banks	1,223,727	1,223,727	1,223,727	-	-
Placements with Banks	6,561,097	6,551,090	6,551,090	3,751,090	-
Derivative Financial Instruments	2,444,682	-	-	-	-
Other Financial Assets Held-For- Trading	4,890,750	13,822,815	13,822,815	13,822,815	-
Financial Assets Designated at Fair Value through Profit or Loss	-	-	-	-	-
Loans and Receivables to Banks	-	-	-	-	-
Loans and Receivables to Other Customers	18,709,911	18,684,942	18,684,942	5,922,419	-
Financial Investments - Available- For-Sale	9,092,021	-	-	-	-
Financial Investments - Held-To-Maturity	-	1,040	1,040	-	-
Investments in Subsidiaries	-	-	-	-	-
Investments in Associates and Joint Ventures	-	-	-	-	-
Property, Plant and Equipment	247,849	247,849	247,849	-	-
Investment Properties	-	-	-	-	-
Goodwill and Intangible Assets	-	-	-	-	-
Deferred Tax Assets	14,514	14,514	14,514	-	-
Other Assets	370,215	2,983,820	2,983,820	2,430,849	-
Liabilities					
Due to Banks	8,726,754	8,726,079	-	8,726,079	8,726,079
Derivative Financial Instruments	1,755,480	-	-	-	-
Other Financial Liabilities Held-For-Trading	-	-	-	-	-
Financial Liabilities Designated at Fair Value Through Profit or Loss	-	-	-	-	-
Due to Other Customers	23,513,533	23,364,719	-	7,830,150	-
Other Borrowings	70,874	70,864	-	-	-
Debt Securities Issued	-	-	-	-	-
Current Tax Liabilities	982,739	982,739	-	133,369	-
Deferred Tax Liabilities	-	-	-	-	-
Other Provisions	-	-	-	-	-
Other Liabilities	871,822	2,841,946	-	1,922,833	-
Due to Subsidiaries	-	-	-	-	-
Subordinated Term Debts	-	-	-	-	-
Off-Balance Sheet Liabilities					
Guarantees	8,705,384	8,705,384	8,705,384	-	-
Performance Bonds	-	-	-	-	-
Letters of Credit	4,187,303	4,187,303	4,187,303	-	-
Other Contingent Items	730,025	87,821,592	83,385,919	6,537,740	-
Undrawn Loan Commitments	83,285,707	83,285,707	83,285,707	-	-
Other Commitments	1,073,343	1,073,343	1,073,343	-	-
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	9,816,811	11,115,597	-	3,030,943	-
Accumulated Other Comprehensive Income	1,138,305	-	-	-	-
Other Reserves	685,964	680,794	-	181,013	-
Total Shareholders' Equity					