

# Annex 10: Statement of Financial Position (US Dollars)

As at December 31,	GROUP			BANK		
	2018 USD '000	2017 USD '000	Change %	2018 USD '000	2017 USD '000	Change %
<b>Assets</b>						
Cash and cash equivalents	242,382	189,472	27.92	216,035	181,555	18.99
Balances with central banks	302,768	248,887	21.65	297,184	244,817	21.39
Placements with banks	108,735	96,357	12.85	108,735	96,357	12.85
Securities purchased under resale agreements	51,986	–	–	51,986	–	–
Derivative financial assets	43,224	12,757	238.83	43,224	12,757	238.83
Financial assets recognised through profit or loss/ Held for trading – measured at fair value	30,165	24,103	25.15	30,165	24,103	25.15
Financial assets at amortised cost – loans and advances to banks	4,170	3,500	19.14	4,170	3,500	19.14
Financial assets at amortised cost – loans and advances to other customers	4,741,049	4,057,072	16.86	4,705,466	4,029,763	16.77
Financial assets at amortised cost – debt and other financial instruments/ financial Investments held to maturity and loans and receivables	487,838	645,236	(24.39)	458,226	613,526	(25.31)
Financial assets measured at fair value through other comprehensive income/financial Investments – available for sale	965,905	846,523	14.10	964,518	845,432	14.09
Investments in subsidiaries	–	–	–	23,299	16,754	39.07
Investments in associates	576	600	(4.00)	242	242	–
Property, plant and equipment	92,979	89,164	4.28	83,613	79,971	4.55
Intangible assets	7,836	6,837	14.61	4,951	4,245	16.63
Leasehold property	563	571	(1.40)	392	397	(1.26)
Deferred tax assets	1,030	–	–	–	–	–
Other assets	131,429	94,880	38.52	130,662	94,525	38.23
<b>Total assets</b>	<b>7,212,635</b>	<b>6,315,959</b>	<b>14.20</b>	<b>7,122,868</b>	<b>6,247,944</b>	<b>14.00</b>
<b>Liabilities</b>						
Due to banks	286,131	329,207	(13.08)	273,776	312,137	(12.29)
Derivative financial liabilities	43,835	20,101	118.07	43,835	20,101	118.07
Securities sold under repurchase agreements	267,494	270,669	(1.17)	268,330	271,458	(1.15)
Financial liabilities recognised through profit or loss – measured at fair value	–	–	–	–	–	–
Financial liabilities at amortised cost – due to depositors	5,433,721	4,684,535	15.99	5,371,789	4,645,506	15.63
Financial liabilities at amortised cost – other borrowings	138,590	129,979	6.62	138,590	129,979	6.62
Current tax liabilities	36,809	22,966	60.28	35,882	22,644	58.46
Deferred tax liabilities	5,308	19,482	(72.75)	3,531	17,895	(80.27)
Other provisions	–	–	–	–	–	–
Other liabilities	134,139	106,600	25.83	132,274	105,056	25.91
Due to subsidiaries	–	–	–	224	407	(44.96)
Subordinated liabilities	207,608	137,519	50.97	207,609	137,519	50.97
<b>Total liabilities</b>	<b>6,553,635</b>	<b>5,721,058</b>	<b>14.55</b>	<b>6,475,840</b>	<b>5,662,702</b>	<b>14.36</b>
<b>Equity</b>						
Stated capital	213,923	202,970	5.40	213,923	202,970	5.40
Statutory reserves	40,679	35,478	14.66	40,187	35,393	13.55
Retained earnings	27,049	27,796	(2.69)	27,667	27,254	1.52
Other reserves	370,797	323,891	14.48	365,251	319,625	14.27
<b>Total equity attributable to equity holders of the Bank</b>	<b>652,448</b>	<b>590,135</b>	<b>10.56</b>	<b>647,028</b>	<b>585,242</b>	<b>10.56</b>
<b>Non-controlling interest</b>	<b>6,552</b>	<b>4,765</b>	<b>37.50</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total equity</b>	<b>659,000</b>	<b>594,900</b>	<b>10.77</b>	<b>647,028</b>	<b>585,242</b>	<b>10.56</b>
<b>Total liabilities and equity</b>	<b>7,212,635</b>	<b>6,315,959</b>	<b>14.20</b>	<b>7,122,868</b>	<b>6,247,944</b>	<b>14.00</b>
<b>Contingent liabilities and commitments</b>	<b>3,600,329</b>	<b>3,088,950</b>	<b>16.56</b>	<b>3,599,574</b>	<b>3,086,311</b>	<b>16.63</b>
<b>Net assets value per share (USD)</b>	<b>0.65</b>	<b>0.59</b>	<b>10.17</b>	<b>0.64</b>	<b>0.59</b>	<b>8.47</b>

An exchange rate of 1 USD equals 183 LKR for both the years, has been used to facilitate comparison.