

| STATEMENT OF FINANCIAL POSITION | | Sri Lanka operations LKR'000 | Group Pakistan PKR'000 |
|---------------------------------|--|---------------------------------|---------------------------|
| | | | |

| STATEMENT OF COMPREHENSIVE INCOME | | Sri Lanka operations | Group Pakistan |
|-----------------------------------|--|----------------------|----------------|
| For the year ended 31 December | | 2023 | 2022 |

| CASH FLOW STATEMENT | | | 2023 | 2022 |
|--------------------------------|--|--|------|------|
| For the year ended 31 December | | | | |

| GROUP CASH FLOW STATEMENT | | Group Pakistan | PKR'000 |
|---------------------------|--|----------------|---------|
| | | 2023 | 2022 |

| STATEMENT OF CHANGES IN EQUITY | | Sri Lanka operations LKR '000 | | | | | |
|--------------------------------|--|-------------------------------|--------------|--------------------------------|-------------------|-------------------------------------|-------|
| | | Assigned Capital | Reserve Fund | Z À o μ Ý v Reserve for FVTOCI | Retained Earnings | Exchange (μ) o } l Ý } v Reserves | Total |

976,744
(179,996)

| SELECTED PERFORMANCE INDICATORS | Sri Lanka Operation | | Group | |
|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | As of 31.12.2023 Audited | As of 31.12.2022 Audited | As of 31.12.2023 Audited | As of 31.12.2022 Audited |
| | | | | |

| STATEMENT OF CHANGES IN EQUITY | | | | | | | |
|--------------------------------|---------------|-------------------|---------------------|----------------|-------------------|-------------------|-------|
| | Share capital | Statutory Reserve | Revaluation Reserve | Other Reserves | Retained earnings | Minority Interest | Total |

EXPLANATORY NOTES

1. There were no changes to the Accounting Policy and method of computation in the publication of the Annual Financial statement for the year ended December 31, 2022.

2. Consolidated condensed annual financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan for annual financial reporting. The accounting and reporting standards as applicable in Pakistan for annual financial reporting comprise

- Islamic Financial Accounting Standard (IFAS) issued by the Institute of Chartered Accountants of Pakistan as per Companies Act, 2017
- Provisions of and directives issued under the Banking Companies Ordinance, 1962 and the Companies Act, 2017; and
- Directives issued by the State Bank of Pakistan (SBP) and the Securities and Exchange Commission of Pakistan (SECP)

Whenever the requirements of the Banking Companies Ordinance, 1962, the Companies Act, 2017 or the directives issued by the SBP and the SECP differ with the requirements of IFAS 34 or IFAS, the requirements of the Banking Companies Ordinance, 1962, the Companies Act, 2017 shall prevail.

The State Bank of Pakistan (SBP) has deferred the applicability of International Financial Reporting Standards (IFRS) in its 'Recognition and Measurement' SBP's BPRD Circular Letter no. 07 dated April 13, 2023. Accordingly, the requirements of IFRS are considered in the preparation of consolidated condensed financial statements. However, investments have been classified and valued in accordance with the State Bank of Pakistan through various circulars.

We, the undersigned, being the Country General Manager and Department Head - Financial Control of MCB Bank Limited jointly certify that the above statements have been prepared in compliance with the format and definitions prescribed by the Central Bank of Sri Lanka, and the information contained in these statements have been extracted from the audited financial statements of the bank.

(sgd) Thushara Perera
Department Head - Financial Control
29 March 2024

(sgd) Tahir Riaz
Country General Manager
29 March 2024

MCB Bank Limited
Fort - Pettah - Maradana
Wellawatta - Kandy