

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

STATEMENT OF COMPREHENSIVE INCOME	Sri Lanka operations LKR'000	Group Pakistan PKR'000
For the nine months ended 30 September	2023	2022

CASH FLOW STATEMENT	Sri Lanka operations LKR'000	Group Pakistan PKR'000
For the period ended 30 September	2023	2022

GROUP CASH FLOW STATEMENT	Group Pakistan PKR'000
	2023
	2022

STATEMENT OF CHANGES IN EQUITY	Sri Lanka operations LKR'000						
	Assigned Capital	Reserve Fund	Revaluation Reserve	Reserve for FVTOCI	Retained Earnings	Exchange Equilization Reserves	Total

865,774
(96,658)

SELECTED PERFORMANCE INDICATORS	Sri Lanka Operation		Group	
	As of 30.09.2023	As of 31.12.2022 Audited	As of 30.09.2023	As of 31.12.2022 Audited

STATEMENT OF CHANGES IN EQUITY	Group Pakistan PKR'000						
	Share capital	Statutory Reserve	Revaluation Reserve	Other Reserves	Retained earnings	Minority Interest	Total

EXPLANATORY NOTES

1. There were no changes to the Accounting Policies and methods of computation in the publication of the Annual Financial Statement for the year ended December 31, 2022.

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

- International Accounting Standard (IAS) 34, Interim Financial Reporting, issued by the International Accounting Standards Board (IASB) under the Companies Act, 2017;
- Islamic Financial Accounting Standards (IFAS) issued by the Institute of Chartered Accountants of Pakistan as are notified under 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 directive issued by the SBP and the SECP differ with the requirements of IAS 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 Standard (IFRS) 9, 'Financial Instrument Recognition and Measurement' and IFRS 13, 'Fair Value Measurement' to banks through SBP's PRD Circular Letter No. 07 dated April 13, 2023 and International Accounting Standard (IAS) 40, 'Investment Property' for Banking Companies through SBP's Circular No. 10 dated August 26, 2002. The Securities and Exchange Commission of Pakistan (SECP) has deferred the applicability of IFRS-7 Financial Instrument Disclosures to banks through S.R.O 411(1) /2008 dated April 28, 2008. Accordingly, the requirements of these standards have not been applied in these consolidated financial statements. However, investments have been classified and valued in accordance with the applicable standards of Pakistan through various circulars.

We, the undersigned, being the Country General Manager and Department Head - Finance Control of MCB Bank Limited jointly certify
(a) the above statements have been prepared in compliance with the format and definitions stipulated by the Central Bank of Sri Lanka,
(b) the information contained in these statements have been extracted from the audited financial statements of the Bank and its branches.

(sgd) Thushara Perera
Department Head - Finance Control
30th November 2023

(sgd) Tahir Riaz
Country General Manager
30th November 2023

MCB Bank Limited
Fort - Pettah - Maradana
Wellawatta - Kandy