

ADDITIONAL DISCLOSURES

By product – Domestic currency Demand deposits (current accounts)

By product – Foreign currency
Demand deposits (current accounts)

Product-wise Gross loans & advances By product - Domestic currency

In Rupees Thousands

Savings deposits

Savings deposits

Margin deposits Fixed deposits

Overdrafts

Trade finance

Supplier Finance

Staff loans

Overdrafts

Term loans Guarantees Bonds Staff loans Supplier Finance

Sub total Total

> Guarantees Letters of credit

Core acceptance Other commitments

Letters of credit

Core accepteance Other commitments

Forward exchange contracts Usance Import Bills

Undrawn loan commitments

By product - Foreign currency

Forward exchange contracts Usance Import Bills

Undrawn loan commitments

Less: Accumulated impairment under stage 1

Movement of impairment during the period

Opening balance at 01/01/2022

Closing balance at 30/09/2022

Opening balance at 01/01/2022

Closing balance at 30/09/2022

Opening balance at 01/01/2022

Closing balance at 30/09/2022

Write-off during the year Other movem

Write-off during the year

Write-off during the year

Other movements

Accumulated impairment under stage 2

Accumulated impairment under stage 3

Stage-wise impairment on loans & advances, commitments and contingencies

Net value of loans and advances, commitments and contingencies

Bonds

Sub total

Total

Under Stage 1

Other moveme

Under Stage 3

Lease rental receivables Credit Cards Pawning

By product - Foreign currency

Product-wise commitments and contingencies By product - Domestic currency

Margin deposits

Sub total

Sub total

Deutsche Bank

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	Deutsche Bank Colombo Branch					
In Rupees Thousands	Current Period From 01/01/22 to 30/09/22	Previous Period From 01/01/21 to 30/09/21	Change %			
Interest income	4,058,566	1,980,572	105			
Interest expenses	(373,723)	(279,869)	(34)			
Net interest income	3,684,843	1,700,701	117			
Fee and commission income	427,971	422,506	1			
Fee and commission expenses	(23,999)	(33,881)	29			
Net fee and commission income	403,972	388,625	4			
Net gains / (losses) from trading	1,077,351	579,644	86			
Net fair value gains / (losses) on:						
Net gains / (losses) from financial instruments at fair value through profit & loss	-	(65,000)	100			
Financial liabilities at fair value through profit or loss	-	-	-			
Net gains from derecognition of financial assets:			-			
At fair value through profit or loss	-	-	-			
At amortised cost	-	-	-			
At fair value through other comprehensive income	-	-	-			
Net other operating income	241,878	104,680	131			
Total operating income	5,408,044	2,708,650	100			
Impairment reversal / (charges)	(1,409,338)	103,393				
Net operating income	3,998,706	2,812,043	42			
Personnel expenses	(420,988)	(297,251)	(42)			
Depreciation and amortization	(68,140)	(47,897)	(42)			
Other operating expenses	(1,203,517)	(1,198,576)	(0)			
Operating profit / (loss) before VAT on financial services	2,306,061	1,268,318	82			
Value Added Tax (VAT) on financial services	(394,065)	(192,482)	(105)			
Profit / (Loss) before Income Tax	1,911,996	1,075,836	78			
Income tax expenses	(526,892)	(250,090)	(111)			
Profit / (Loss) for the period	1,385,104	825,746	68			

	Deutsche Bank Colombo Branch				
In Rupees Thousands	Current Period From 01/01/22 to 30/09/22	Previous Period From 01/01/21 to 30/09/21	Change		
Profit / (Loss) for the period	1,385,104	825,746	68		
Items that will be reclassified to income statement					
Exchange differences on translation of foreign operations	-	-	-		
Net gains / (losses) on cash flow hedges	-	-	-		
Net gains / (losses) on investments in debt instruments measured at fair value through other comprehensive income	4,284	(16,799)	100		
Share of profits of associates and joint ventures	-	-	-		
Debt instruments at fair value through other comprehensive income	-	-	-		
Others (specify)	-	-	-		
Less: Tax expense relating to items that will be reclassified to income statement	-	-	-		
	4,284	-			
Items that will not be reclassified to income statement					
Change in fair value on investments in equity instruments designated at fair value through other comprehensive income	-	-	-		
Change in fair value attributable to change in the Bank's own credit risk on financial liabilities designated at fair value through profit or loss	-	-	-		
Re-measurement of post-employment benefit obligations	-	-	-		
Changes in revaluation surplus	-	-			
Share of profits of associates and joint ventures Others (specify)	-	-	-		
Others:					
Gain / (loss) on translating the Financial Statemtns of FCBU	3,028,277	234,881	1,189		
Less: Tax expense relating to items that will not be reclassified to income statement	-	-			
	3,028,277	218,082	1,289		
Other Comprehensive Income (OCI) for the period, net of taxes	3,032,561	1,043,828	190		
Total comprehensive income / (expense) for the period	4,417,665	1,043,828	323		

STATEMENT OF CASH FLOWS		
	Deutsche Bar Bran	
In Rupees Thousands	Current Period As at 30-09-2022	Previous Period As at 30-09-2021
Cash flows from operating activities		
Profit / (Loss) before tax	1,911,996	1,075,836
Adjustment for		
Non cash items included in profit before tax	2,353,215	929,561
Change in operating assets	(6,498,121)	5,681,969
Change in operating liabilities	11,974,834	(8,054,343)
Tax paid	(215,167)	(203,525)
Others	-	(956)
Net cash generated from operating activities	9,526,757	(571,457)
	-	-
Cash flows from investing activities		
Purchase of property, plant and equipment	(59,211)	(2,132)
Dividend received from investments	-	956
Net cash (used in) from investing activities	(59,211)	(1,176)
Cash flows from financing activities		
Interest paid on subordinated debt	_	
Profit transfer to head office	-	
Net cash from financing activities		
Net increase / (decrease) in cash & cash equivalents	9,467,546	(572,633)
Cash and cash equivalents at the beginning of the period	156,558	663,786
Cash and cah equivalents at the end of the period	9,624,104	91,153

FINANCIAL STATEMENTS

FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2022

STATEMENT OF CHANGES IN E	QUITT										
	Stated	capital/Assigned	capital				Reserves				
In Rupees Thousands	Ordinary voting shares	Ordinary non- voting shares	Assigned capital	Statutory Reserve Fund	FVTOCI Reserve	ECL reserve	Retained earnings	Exchange equalization of Capital	Exchange equalization of Reserves	Reserve through contributed assets	Total Equity
Balance as at 01/01/2022-Audited		-	4,410,461	793,635	(25,701)	-	4,026,214	665,365	453,622	5,618,554	15,942,150
Total comprehensive income for the period											
Profit / (loss) for the year (net of tax)	-	-	-	-	-	-	1,385,104	-	-	-	1,385,104
ECL Reserve	-	-	-	-	-	310,541	(310,541)	-	-	-	-
Related taxes	-	-	-	-	-	-	-	-	-	-	-
Acturial gain in defined benefits plans	-	-	-	-	-	-	-	-	-	-	-
Gain on translating the Fiancials statement FCBU	-	-	-	-	-	-	-	1,181,696	1,846,582	-	3,028,278
Other comprehensive income	-	-	-	-	4,284	-	-	-	-	-	4,284
Total comprehensive income for the period		-		-	4,284	310,541	1,074,563	1,181,696	1,846,582		4,417,666
Transactions recognised directly in equity											
Share issue / increase of assigned capital	-	-	-	-	-		-	-	-	-	-
Share options exercised	-		-	-		-		-		-	
Bonus issue	-	-	-	-	-		-	-	-	-	-
Rights issue	-		-	-		-	-	-	-	-	-
Transfers to reserves during the period	-	-	-	-	-	112,406	(112,406)	-	-	1,161,446	1,161,446
Dividends to equity holders	-		-	-	-	-	-	-	-	-	-
Profit transferred to head office	-		-	-	-	-	-	-	-	-	-
Gain / (loss) on revaluation of Property, Plant and Equipment	-		_		-	-	_	_	-	_	
Others	-	-	-	-	-	-	-	-		-	-
Balance as at 30/09/2022	-	-	4,410,461	793,635	(21,417)	422,947	4,988,371	1,847,061	2,300,204	6,780,000	21,521,262

Deutsche Bank Colombo Branch Current

7,568,373 19,848

2,065,611

1,070,232

2,003,347

16,149,923

41,191,324

12,417,079

999,995

102,237

5,533,486

5,985,630

7.716.286

26,769,083

10.629.545

11.770.816

23,523,118

7,168,258

4,262,030

9,821,798

67,957,444

40.858

40,367

21,607

19.251

40,858

40.367

81,225

94,645,302

756,108

25,041,401

Previous Period As at 31-12-2021

5,015,591 33,325

1,778,750

18,631,617

1,252,943

6,268,534 6,301,859

8,080,609

26,712,226

13,364,046

3,777,508

1,187,190

4,480,437

8.816.420

27,256,636

14.690.362

10 896 598

25,652,125

12,089,872

3,190,061

2,154,371

2,471,918

45,651,093

21,607

5,743

15 864

21,607

149

(149)

21,607

Other liabilities

Total financial liabilities

72,886,122

65,165

111,472

Balances with Placements w Placements w Derivative fin Financial asse Loans and add Financial ass through other	with Branches ancial instrument ts recognized throu- vances ets measured at r comprehensive ces receivables	ugh profit or loss	9,624,104 22,729,754 - 6,567,743 - 1,489,504 - 26,745,827 - 927,973	92,634	42,339	9,624,104 22,729,754 - 6,567,743 92,634 1,489,504 - 26,745,827 42,339 927,973	1. T tt c c c 2. T tt t 4. A 5. N fi
Cash and cast Balances with Placements with Placements with Derivative fin Financial asset Loans and address through other	n central banks with banks with Branches ancial instrument ts recognized throu vances ets measured at r comprehensive	ugh profit or loss	9,624,104 22,729,754 - 6,567,743 - 1,489,504	- - - -	-	9,624,104 22,729,754 - 6,567,743 92,634 1,489,504 - 26,745,827	1. T the control of t
Cash and cas Balances with Placements v Placements v Derivative fin Financial asse Loans and adv	n central banks with banks with Branches ancial instrument ts recognized throuvances ets measured at	ugh profit or loss	9,624,104 22,729,754 - 6,567,743 - 1,489,504	- - - -	-	9,624,104 22,729,754 - 6,567,743 92,634 1,489,504	1. T the control of t
Cash and cas Balances with Placements w Placements w Derivative fin Financial asse	n central banks with banks with Branches ancial instrument ts recognized throu		9,624,104 22,729,754 - 6,567,743	- - - -	-	9,624,104 22,729,754 - 6,567,743 92,634	1. T the c c c c c c c c c c c c c c c c c c c
Cash and cas Balances with Placements v Placements v Derivative fin	n central banks with banks with Branches ancial instrument		9,624,104 22,729,754 - 6,567,743	- - - -	-	9,624,104 22,729,754 - 6,567,743 92,634	1. T the c c c c c c c c c c c c c c c c c c c
Cash and cas Balances with Placements v	n central banks with banks with Branches	s	9,624,104 22,729,754	- - - -	-	9,624,104 22,729,754 - 6,567,743	1. T tt c 2. T tt 3. T 4. A
Cash and cas Balances with Placements v	n central banks with banks with Branches		9,624,104 22,729,754	- - - -	-	9,624,104 22,729,754 - 6,567,743	1. T ti c
Cash and cas Balances with Placements v	n central banks		9,624,104 22,729,754		-	9,624,104 22,729,754	1. T tt
Cash and cas	n central banks		9,624,104	-	-	9,624,104	1. T ti
Cash and cas			9,624,104	-	-	9,624,104	1. T
				1 71 2	FVIOCI		1. T
			7.0		FVIOCI	Total	Note
Rupees Tho	usand		AC	FVPL	FVTOCI	Total	
. Bank - Curi	rent period 30/09	9/2022					F
NALYSIS	OF FINANC	IAL INSTRU	IMENTS ON I	MEASUREM	ENT BASIS		F
							Pro
(21,417)	422,947	4,988,371	1,847,061	2,300,204	6,780,000	21,521,262	
(04.447)							l P
					<u>-</u>	-	(
							Ass
-	-	-	-	-	-	-	Net
-			-	-	-	-	P
-	112,406	(112,406)	-	-	1,161,446	1,161,446	F
-	-	-	-	-	-	-	L
-	-	-	-	-	-	-	Tot
			-	-	-	-	
-							

Balances with central banks	22,729,754		-	22,729,754
Placements with banks	-		-	-
Placements with Branches	6,567,743	-		6,567,743
Derivative financial instruments	-	92,634	-	92,634
Financial assets recognized through profit or loss	1,489,504		-	1,489,504
Loans and advances		-		
Financial assets measured at fair value through other comprehensive income	26,745,827		_	26,745,827
Group Balances receivables	-	-	42,339	42,339
Other assets	927,973	-	-	927,973
Total financial assets	68,084,905	92,634	42,339	68,219,878
In Rupees Thousand		AC	FVPL	Total
In Rupees Thousand		AC	FVPL	Total
<u> </u>		AC 2,201	FVPL -	Total 2,201
LIABILITIES			FVPL -	2,201
LIABILITIES Due to banks		2,201	FVPL 179,588	2,201 7,978,165
LIABILITIES Due to banks Due to Branches		2,201	-	2,201 7,978,165
LIABILITIES Due to banks Due to Branches Derivative financial instruments		2,201	-	
LIABILITIES Due to banks Due to Branches Derivative financial instruments Financial liabilities		2,201 7,978,165 -	-	2,201 7,978,165 179,588
Due to banks Due to Branches Derivative financial instruments Financial liabilities - due to depositors		2,201 7,978,165 -	-	2,201 7,978,165 179,588
Due to banks Due to Branches Derivative financial instruments Financial liabilities - due to depositors - due to Debt securities holders		2,201 7,978,165 -	-	2,201 7,978,165 179,588
Due to banks Due to Branches Derivative financial instruments Financial liabilities - due to depositors - due to Debt securities holders - due to other borrowers		2,201 7,978,165 - - 41,191,324	-	2,201 7,978,165 179,588 - 41,191,324

AC - Financial assets/liabilities measured at amortised cost
FVPL - Financial assets/liabilities measured at fair value through profit or loss
FVOCI - Financial assets measured at fair value through other comprehensive income

b. Bank - Previous period 31/12/2021				
In Rupees Thousand	AC	FVPL	FVTOCI	Total
ASSETS				
Cash and cash equivalents	156,558	-	-	156,558
Balances with central banks	5,903,034		-	5,903,034
Placements with banks	7,995,601	-	-	7,995,601
Placements with Branches	5,978,294	-	-	5,978,294
Derivative financial instruments	-	2,437	-	2,437
Cash and cash equivalents	-	-	-	-
Balances with central banks	27,247,308	-	-	27,247,308
Placements with banks	3,830,912		-	3,830,912
Placements with Branches	-	-	1,123,699	1,123,699
Financial assets measured at fair value through other comprehensive income				
Group Balances receivables	2,733,485	-	-	2,733,485
Other assets	407,562	-	-	407,562
Total financial assets	54,252,754	2,437	1,123,699	55,378,890
In Rupees Thousand		AC	FVPL	Total
LIABILITIES				
Due to banks		1,088	-	1,088
Due to Branches		11,902,147	-	11,902,147
Derivative financial instruments		-	2,457	2,457
Financial liabilities		-	-	-
- due to depositors		24,386,640	-	24,386,640
- due to Debt securities holders		-	-	-
- due to other borrowers		-	-	-
Group Balances payable		3,303,331	-	3,303,331

39,668,623

	Deutsche Bank C	olombo Branch
Item	Current Period As at 30-09-2022	Previous Period As at 31-12-2021
Regulatory Capital (LKR in Millions)		
Common Equity Tier I	15,561	14,751
Tier I Capital	15,561	14,751
Total Capital	15,579	14,761
Regulatory Capital Ratios		
Common Equity Tier I Capital Ratio (Minimum requirement - 6.50%)	29.13%	34.20%
Tier I Capital Ratio (Minimum requirement - 8.50 %)	29.13%	34.20%
Total Capital Ratio (Minimum requirement - 12.50 %)	29.16%	34.22%
Leverage Ratio (Minimum Requirement - 3%)	16.58%	20.74%
Regulatory Liquidity		
Statutory Liquid Assets (LKR in Millions)		
Domestic Banking unit	28,793	19,996
Off-Shore Banking unit	15,001	10,847
Statutory Liquid Assets Ratio,% (Minimum requirement 20 %)		
Domestic Banking unit	78.16%	73.89%
Off-Shore Banking unit	74.47%	72.86%
Total Stock of High-Quality Liquid Assets (LKR in Millions)	21,807	4,419
Liquidity Coverage Ratio (%) - (Minimum requirement - 100%)		
Rupee (%)	815.00%	246.00%
All Currency (%)	591.13%	137.66%
Net Stable Funding Ratio (%) - (Minimum Requirement - 100%)	138.00%	133.25%
Assets Quality (Quality of Loan Portfolio)		
Gross Non - Performing Advances Ratio, % (net Interest in Suspense)	0.00%	0.00%
Net Non - Performing Advances Ratio, % (net of Interest in Suspense and Provision)	0.00%	0.00%
Profitability		
Interest Margin, (%)	6.94%	3.93%
Return on Assets (before Tax), (%)	3.60%	1.92%
Return on Equity, (%)	9.91%	5.69%

- e Financial Statements are prepared in accordance with LKAS 34 Interim Financial Reporting laid down by stitute of Chartered Accountants of Sri Lanka. There were no changes to Accounting Policies and methods of utation since the Audited Financial Statements for the year ended 31 December 2021.
- ayable of LKR 1.16 bn has capitalized during the year and considered "reserve through contributed assets" in tement of changes in equity.
- e was no pending litigation of a material nature against the Branch.
- own expenses have been provided in these Interim Financial Statements
- rcumstances have arisen since the reporting date which would require adjustment to or disclosure in the

	Deutsche Ba	ank Colombo Brai	nch
	Current	Previous	
In Rupees Thousands	Period As at	Period As at	
III Rupees Tilousanus	30-09-2022	31-12-2021	Growth
		(Audited)	%
Assets			
Cash and cash equivalents	9,624,104	156,558	6,047
Balances with Central Bank	22,729,754	5,903,034	285
Placement with Banks	-	7,995,601	(100)
Placement with branches	6,567,743	5,978,294	10
Derivative financial instruments	92,634	2,437	3,701
Group balances receivable	1,489,504	2,733,485	(46)
Financial assets measured at fair value through profit or loss			
- measured at fair value			-
- designated at fair value			-
Financial assets at amortised cost			
- loans and advances	26,745,827	27,247,308	(2)
- debt and other instruments	5,714,337	3,830,912	49
Financial assets measured at fair value through			
other comprehensive income	42,339	1,123,699	(96)
Investment in Subsidiaries	-	-	-
Investments in associates and joint ventures		-	-
Property, plant & equipment	512,532	76,371	571
Investment properties		-	-
Goodwill and intangible assets	-	-	-
Deferred tax assets	430,294	104,750	311
Other assets	2,018,235	1,024,528	97
Total assets	75,967,303	56,176,977	35
Liabilities			
Due to banks	2,201	1,088	102
Due to branches	7,978,165	11,902,147	(33)
Derivative financial instruments	179,588	2,457	7,209
Financial liabilities recognized through profit or loss			
- measured at fair value		-	-
- designated at fair value		-	-
Financial liabilities at amortised cost			
- due to depositors	41,191,324	24,386,640	69
- due to debt securities holders		-	-
- due to other borrowers		-	-
Debt securities issued		-	-
Retirement benefit obligations	56,073	68,144	(18)
Current tax liabilities	846,673	209,404	304
Deferred tax liabilities		-	-
Other provisions		-	-
Other liabilities	3,575,747	361,615	889
Due to Subsidiaries	-	-	-
Group balances payable	616,270	3,303,331	(81)
Total liabilities	54,446,041	40,234,826	35
Equity	. , .,.	., . ,.	
Stated capital / Assigned capital	4,410,461	4,410,461	
Statutory reserve fund	793,635	793,634	0
OCI Reserve	(21,417)	(25,702)	17
Retained earnings	4,988,371	4,026,216	24
Other reserves	11,350,212	6,737,542	68
Total equity	21,521,262	15,942,151	35
Total equity and liabilities	75,967,303	56,176,977	35
	.,,	, -,	
Contingent liabilities & commitments	67,957,444	45,651,093	49
Memorandum information:	. ,,	.,,	
No. of employees	86	88	
No. of branches	1	1	

75,417

39,671,081

We, the undersigned, being the Chief Country Officer and Head of Finance of Deutsche Bank AG , Sri Lanka certify

(A) the above statements have been prepared in compliance with the format and definitions prescribed by the Central Bank of Sri Lanka

(B) the information contained in these statements have been extracted from un-audited financial statements of the bank unless indicated as audited.

Vikas Arora Chief Country Officer (Sgd.) A R M Imesha Sanjeewanie

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