# **Deutsche Bank**

**COLOMBO BRANCH** LEVEL 21, OGF TOWER, 1A CENTER ROAD, GALLE FACE, COLOMBO 02 TEL +94-11-2447062, FAX+94-11-2447067

2,612,561

4,450,700

526,892

1,385,104

396

221

## **FINANCIAL STATEMENTS**

FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2023

#### INCOME STATEMENT Deutsche Bank Colombo Branch Previous Period From Current Period From In Rupees Thousands 01/01/22 Change 01/01/23 to 30/09/23 to 30/09/22 Interest income 6,340,646 4,058,566 56 Less : Interest expenses 311.185 373.723 (17) Net interest income 6,029,461 3,684,843 64 621,944 427,971 45 Fee and commission income 64,840 23,999 170 Less : Fee and commission expenses Net fee and commission income 557,104 38 403,972 Net gains / (losses) from trading 1,938,447 1,077,351 80 Net fair value gains / (losses) on: Financial assets at fair value through profit and loss 2,367,954 100 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 Net fair value gains/(losses) on at fair value through other comprehensive income Net other operating income 169,927 241,878 (30) Total operating income 11,062,893 5.408.044 105 1,409,338 Less : Impairment charges / (reversal) 3,304 (100)Net operating income 11,059,589 3,998,706 177 Less : Expenses 451,745 420,988 Personnel expenses 106,079 68,140 56 Depreciation and amortization 1,897,860 1,203,517 58 Other operating expenses Operating profit / (loss) before VAT on financial services and SSCL 8,603,905 2,306,061 273 Less : Value Added Tax (VAT) on financial services 1,352,761 394,065 243 Less : Social Security Contribution Levy (SSCL) on financial services 187,883 100 Profit / (Loss) before Income Tax 7,063,261 1,911,996 269

STATEMENT OF COMPREHENSIVE INCOME			
	Deutsche Bank Colombo Branch		
In Rupees Thousands	Current Period From 01/01/23 to 30/09/23	Previous Period From 01/01/22 to 30/09/22	Change %
Profit / (Loss) for the period	4,450,700	1,385,104	221
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	(100)
Share of profits of associates and joint ventures	-	-	-
Debt instruments at fair value through other comprehensive income	-	-	-
Less: Tax expense relating to items that will be reclassified to income statement	-	-	-
		4,284	(100)
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	-	-	-
Gain / (loss) on translating the financial statemtns of FCBU	(724,611)	3,028,277	(124)
Less: Tax expense relating to items that will not be reclassified to income statement	-	-	-
	(724,611)	3,028,277	(124)
Other Comprehensive Income (OCI) for the period, net of taxes	(724,611)	3,032,561	(124)
Comprehensive Income / (Expense) for the period	3,726,089	4,417,665	(16)

	Deutsche Bar Bran		
In Rupees Thousands	Current Period As at 30-09-2023	Previou Period As a 30-09-202	
Cash flows from operating activities			
Profit / (Loss) before tax	7,063,261	1,911,996	
Adjustment for			
Non cash items included in profit before tax	(2,386,863)	2,353,215	
(Increase)/decrease in operating assets	(17,610,784)	(6,498,12	
Increase/(decrease) in operating liabilities	4,140,032	11,974,834	
Dividend received from investments	-		
Net unrealized gain/(loss) arising from translating the financial statements of foreign operations	(724,611)		
Net cash generated from operating activities	(9,518,965)	9,741,924	
Contribution paid to defined benefit plans	(6,335)		
Income tax paid	(1,980,958)	(215,167	
Net cash from / (used in) operating activities	(11,506,258)	9,526,75	
Cash flows from investing activities	-		
Purchase of property, plant and equipment	(66,979)	(59,21	
Proceeds from the sale of property, plant and equipment	-		
Dividend received from investments	-		
Net cash from / (used in) investing activities	(66,979)	(59,21	
Cash flows from financing activities			
Profit transferred to head office	(191,692)		
Net cash from / (used in) financing activities	(191,692)		
Net increase / (decrease) in cash and cash equivalents	(11,764,929)	9,467,546	
Cash and cash equivalents at the beginning of the period	13,452,453	156,558	
Cash and cash equivalents at the end of the period	1,687,524	9,624,104	

### STATEMENT OF CHANGES IN FOUR

Less : Income tax expenses

Profit / (Loss) for the period

	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	Tota Equit
Balance as at 31/12/2022 - Audited	·	-	4,410,461	963,823	(22,703)	265,328	6,419,206	1,861,562	1,632,736	8,709,569	24,239,982
Total comprehensive income for the period											
Profit / (loss) for the year (net of tax)	-	-	-	-	-	-	4,450,700	-	-	-	4,450,700
Changes in fair value of FVTOCI	-	-	-	-	-	-	-	-	-	-	-
ECL Reserve	-	-	-	-	-	-	-	-	-	-	-
Actuarial gain in defined benefits plans	-	-	-	-	-	-	-	-	-	-	-
Gain on translating the financial statement of FCBU	-	-	-	-	-	-	-	(322,610)	(402,001)	-	(724,611
Tax on other comprehensive income	-	-	-	-	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	-	-	-	4,450,700	(322,610)	(402,001)	-	3,726,089
Transactions recognised directly in equity											
Share issue / increase of assigned capital	-	-	-	-	-	-	-	-	-	-	
Share options exercised	-	-	-	-	-	-	-	-	-	-	-
Bonus issue	-		-	-	-	-		-		-	-
Rights issue	-	-	-	-	-	-	-	-	-	-	
Transfers to reserves during the period	-	-	-	-	-	-	-	-	-	-	
Transfers to ECL reserve during the year	-		-	-	-	(45,448)	45,448	-		-	
Dividends to equity holders	-	-	-	-	-	-	-	-	-	-	-
Profit transferred to head office	-	-	-	-	-	-	(191,692)	-	-	-	(191,692
Gain / (loss) on revaluation of property, plant and equipment	-	-	-	-	-	-	-	-	-	-	
Balance as at 30/09/2023		-	4,410,461	963,823	(22,703)	219,880	10,723,662	1,538,952	1,230,735	8,709,569	27,774,379

#### ADDITIONAL DISCLOSURES

ADDITIONAL DISCLOSURES	Deutsche Bank	Colombo Branch
		Previous Period
In Rupees Thousands		As at 31-12-2022 (Audited)
Analysis of customer deposits		
By product – Domestic currency		
Demand deposits	16,500,293	15,755,415
Savings deposits	10,892,315	6,517,770
Fixed deposits	7,358,056	3,299,450
Margin deposits	162,551	62,598
Sub total	34,913,215	25,635,233
By product – Foreign currency		
Demand deposits	12,452,345	9,905,718
Savings deposits	489,013	1,511,836
Fixed deposits	2,103,544	488,348
Margin deposits	-	1,315,378
Sub total	15,044,902	13,221,280
Total	49,958,117	38,856,513
Analysis of loans & advances, commitments, contingencies and impairment		
Product-wise Gross loans & advances		
By product – Domestic currency		
Overdrafts	17,891,968	13,528,205
Term loans	-	
Trade finance	127,039	3,146,848
Staff loans	110,333	100,573
Supplier finance	2,621,595	3,613,534
Sub total	20,750,935	20,389,160
By product – Foreign currency		
Overdrafts	1,952,686	4,125,814
Term loans	-	-
Trade finance	814,903	2,260,817
Staff loans	-	-
Supplier finance	-	88,239
Sub total	2,767,589	6,474,870
Total	23,518,524	26,864,030
Product-wise commitments and contingencies		
By product – Domestic currency Guarantees	11,721,410	11,890,349
Letter of credit	118,595	1,065,936
Forward exchange contracts	2,776,481	1,000,000
Usance import bills	-	140,456
Undrawn Ioan commitments	17,751,664	12,610,111
Sub total	32,368,150	25,706,852
Provident Frazing summers		
By product – Foreign currency Guarantees	22,944,251	30,985,085
Letter of credit	6,436,552	4,204,115
Forward exchange contracts	2,955,003	13,522,742
Usance import bills	516,475	2,365,453
Undrawn loan commitments	14,432,485	12,537,658
Sub total	47,284,766	63,615,053
Total	79,652,916	89,321,905
Stage-wise impairment on loans & advances, commitments and contingencies		
Gross loans and advances, commitments and contingencies	103,171,440	116,185,935
Less: Accumulated impairment under stage 1	58,373	44,363
Accumulated impairment under stage 2	9,459	38,904
Accumulated impairment under stage 3	-	
Net value of loans and advances, commitments and contingencies	103,109,668	116,102,668
Movement of impairment during the period		
Under Stage 1		
Opening balance at the beginning of the period	44,363	21,607
Charge/(write back) to the Income Statement Write-off during the year	7,950	22,756
Closing balance at the end of the period	52,313	44,363
Under Stage 2		
Opening balance at the beginning of the period	38,904	-
Charge/(write back) to the Income Statement	(29,445)	38,904
Write-off during the year	-	-
Closing balance at the end of the period	9,459	38,904
Under Stage 3 Opening balance at the beginning of the period	-	-
Charge/(write back) to the Income Statement	-	-
Write-off during the year	-	-
Closing balance at the end of the period	-	
Total impairment	61,772	83,267

## ANALYSIS OF FINANCIAL INSTRUMENTS ON MEASUREMENT BASIS

n Rupees Thousand	AC		FVTOCI	Total
ASSETS				
Cash and cash equivalents	1,687,524	-	-	1,687,524
Balances with Central Bank	10,077,362	-	-	10,077,362
Placements with banks	23,582,472	-	-	23,582,472
Placements with branches	1,292,249	-	-	1,292,249
Derivative financial instruments		90,166	-	90,166
Group balances receivables	2,305,660	30,100		2,305,660
Financial assets measured at fair value	2,303,000		-	2,303,000
through profit or loss	-	17,455,885	-	17,455,885
Financial assets at amortised cost				
- loans and advances	23,506,435	-	-	23,506,435
- debt and other instruments		-	-	-
Financial assets measured at fair value through other comprehensive income		-	42,339	42,339
Other assets	2,914,686	-	-	2,914,686
Total financial assets	65,366,388	17,546,051	42,339	82,954,778
		10		T-4-1
In Rupees Thousand		AC	FVPL	Total
LIABILITIES				
Due to banks		-	-	-
Due to branches		485,139	-	485,139
Derivative financial instruments		-	48,332	48,332
Financial liabilities at amortised cost				
- due to depositors		49,958,117	-	49,958,117
- due to debt securities holders		-	-	-
- due to other borrowers		-	-	-
Group balances payable	ces payable 1,925,060 -			
her liabilities		343,264	-	343,264
C - Financial assets/liabilities measured at an /PL - Financial assets/liabilities measured at	fair value through pro		48,332	52,759,912
C - Financial assets/liabilities measured at an VPL - Financial assets/liabilities measured at VOCI - Financial assets measured at fair valu	fair value through pro	ofit or loss		52,759,912
Total financial liabilities C - Financial assets/liabilities measured at an VPL - Financial assets/liabilities measured at VOCI - Financial assets measured at fair valu b. Bank – Previous period as at 31/12/2022 In Rupees Thousand	fair value through pro	ofit or loss		52,759,912
C - Financial assets/liabilities measured at an VPL - Financial assets/liabilities measured at VOCI - Financial assets measured at fair valu <b>b. Bank – Previous period as at 31/12/2022</b> In Rupees Thousand	fair value through pro e through other com ? (Audited)	ofit or loss prehensive incom	9	
C - Financial assets/liabilities measured at an VPL - Financial assets/liabilities measured at VOCI - Financial assets measured at fair valu <b>b. Bank – Previous period as at 31/12/2022</b> In Rupees Thousand <b>ASSETS</b>	fair value through pro e through other com ? (Audited) AC	ofit or loss prehensive incom FVPL	FVTOCI	Total
C - Financial assets/liabilities measured at an VPL - Financial assets/liabilities measured at VOCI - Financial assets measured at fair valu <b>b. Bank – Previous period as at 31/12/2022</b> In Rupees Thousand <b>ASSETS</b> Cash and cash equivalents	fair value through pro e through other com ? (Audited) AC 13,452,453	ofit or loss prehensive incom FVPL	9	Total 13,452,453
C - Financial assets/liabilities measured at an VPL - Financial assets/liabilities measured at VOCI - Financial assets measured at fair valu <b>b. Bank – Previous period as at 31/12/2022</b> In Rupees Thousand <b>ASSETS</b> Cash and cash equivalents Balances with Central Bank	fair value through pro e through other com ? (Audited) AC	ofit or loss prehensive incom FVPL - -	e FVTOCI	
C - Financial assets/liabilities measured at an VPL - Financial assets/liabilities measured at VOCI - Financial assets measured at fair valu <b>b. Bank – Previous period as at 31/12/2022</b> In Rupees Thousand <b>ASSETS</b> Cash and cash equivalents Balances with Central Bank Placements with banks	fair value through pro- e through other com ? (Audited) AC 13,452,453 17,868,618	ofit or loss prehensive incom FVPL - - -	P FVTOCI	Total 13,452,453 17,868,618 -
C - Financial assets/liabilities measured at an VPL - Financial assets/liabilities measured at VOCI - Financial assets measured at fair valu <b>b. Bank – Previous period as at 31/12/2022</b> In Rupees Thousand <b>ASSETS</b> Cash and cash equivalents Balances with Central Bank Placements with banks Placements with branches	fair value through pro e through other com ? (Audited) AC 13,452,453	ofit or loss prehensive incom FVPL - - - - -	P FVTOCI	Total 13,452,453 17,868,618 - 6,101,049
C - Financial assets/liabilities measured at an VPL - Financial assets/liabilities measured at an VOCI - Financial assets measured at fair valu <b>b. Bank – Previous period as at 31/12/2022</b> In Rupees Thousand <b>ASSETS</b> Cash and cash equivalents Balances with Central Bank Placements with banks Placements with branches Derivative financial instruments	fair value through pro- e through other com 2 (Audited) AC 13,452,453 17,868,618 - 6,101,049 -	ofit or loss prehensive incom FVPL - - - - 48,544	e FVTOCI	Total 13,452,453 17,868,618 - 6,101,049 48,544
C - Financial assets/liabilities measured at an VPL - Financial assets/liabilities measured at VOCI - Financial assets measured at fair valu <b>b. Bank – Previous period as at 31/12/2022</b> In Rupees Thousand <b>ASSETS</b> Cash and cash equivalents Balances with Central Bank Placements with banks Placements with banks Derivative financial instruments Group balances receivables	fair value through pro- e through other com ? (Audited) AC 13,452,453 17,868,618	ofit or loss prehensive incom FVPL - - - - -	P FVTOCI	Total 13,452,453 17,868,618 - 6,101,049 48,544
C - Financial assets/liabilities measured at an VPL - Financial assets/liabilities measured at an VOCI - Financial assets measured at fair valu <b>b. Bank – Previous period as at 31/12/2022</b> In Rupees Thousand <b>ASSETS</b> Cash and cash equivalents Balances with Central Bank Placements with banks Placements with branches Derivative financial instruments	fair value through pro- e through other com 2 (Audited) AC 13,452,453 17,868,618 - 6,101,049 -	ofit or loss prehensive incom FVPL - - - - 48,544	e FVTOCI	Total 13,452,453 17,868,618 - 6,101,049 48,544
C - Financial assets/liabilities measured at an VPL - Financial assets/liabilities measured at an VOCI - Financial assets measured at fair valu b. Bank – Previous period as at 31/12/2022 In Rupees Thousand ASSETS Cash and cash equivalents Balances with Central Bank Placements with banks Placements with branches Derivative financial instruments Group balances receivables Financial assets measured at fair value	fair value through pro- e through other com 2 (Audited) AC 13,452,453 17,868,618 - 6,101,049 -	ofit or loss prehensive incom FVPL - - - - 48,544	e FVTOCI	Total 13,452,453 17,868,618 - 6,101,049 48,544
C - Financial assets/liabilities measured at an VPL - Financial assets/liabilities measured at an VOCI - Financial assets measured at fair valu b. Bank – Previous period as at 31/12/2022 In Rupees Thousand ASSETS Cash and cash equivalents Balances with Central Bank Placements with banks Placements with branches Derivative financial instruments Group balances receivables Financial assets measured at fair value through profit or loss	fair value through pro- e through other com 2 (Audited) AC 13,452,453 17,868,618 - 6,101,049 -	ofit or loss prehensive incom FVPL - - - - 48,544	e FVTOCI	Total 13,452,453 17,868,618 - 6,101,049 48,544 1,195,941 -
C - Financial assets/liabilities measured at an VPL - Financial assets/liabilities measured at VOCI - Financial assets measured at fair valu b. Bank – Previous period as at 31/12/2022 In Rupees Thousand ASSETS Cash and cash equivalents Balances with Central Bank Placements with banks Placements with branches Derivative financial instruments Group balances receivables Financial assets measured at fair value through profit or loss Financial assets at amortised cost	fair value through pro- e through other com 2 (Audited) AC 13,452,453 17,868,618 6,101,049 - 1,195,941 -	ofit or loss prehensive incomo FVPL - - - 48,544 - -	9 FVTOCI - - - - - -	Total 13,452,453 17,868,618 - 6,101,049 48,544 1,195,941 - 26,839,736
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C - Financial assets/liabilities measured at an VPL - Financial assets/liabilities measured at an VOCI - Financial assets measured at fair valu <b>b. Bank – Previous period as at 31/12/2022</b> In Rupees Thousand <b>ASSETS</b> Cash and cash equivalents Balances with Central Bank Placements with banks Placements with banks Placements with branches Derivative financial instruments Group balances receivables Financial assets measured at fair value through profit or loss Financial assets at amortised cost - loans and advances - debt and other instruments Financial assets measured at fair value	fair value through pro- e through other com 2 (Audited) AC 13,452,453 17,868,618 6,101,049 - 1,195,941 - 26,839,736	ofit or loss prehensive incomo FVPL - - - 48,544 - - - - - - - - - - - - - - - - - -	9 FVTOCI - - - - - - - - - - - - - - - - - - -	Total 13,452,453 17,868,618 - 6,101,049 48,544 1,195,941 - 26,839,736 7,547,678 42,339
C - Financial assets/liabilities measured at an VPL - Financial assets/liabilities measured at an VPL - Financial assets/liabilities measured at VOCI - Financial assets measured at fair valu <b>b. Bank – Previous period as at 31/12/2022</b> In Rupees Thousand <b>ASSETS</b> Cash and cash equivalents Balances with Central Bank Placements with banks Placements with banks Placements with branches Derivative financial instruments Group balances receivables Financial assets measured at fair value through profit or loss Financial assets at amortised cost - loans and advances - debt and other instruments Financial assets measured at fair value through other comprehensive income	fair value through pro- e through other com ? (Audited) 13,452,453 17,868,618 - 6,101,049 - 1,195,941 1,195,941 26,839,736 7,547,678 -	ofit or loss prehensive income FVPL - - - 48,544 - - - - - - - - - - - - - - - - - -	9 FVTOCI	Total 13,452,453 17,868,618 - 6,101,049 48,544 1,195,941 - 26,839,736
C - Financial assets/liabilities measured at an VPL - Financial assets/liabilities measured at an VPL - Financial assets/liabilities measured at VOCI - Financial assets measured at fair valu <b>b. Bank – Previous period as at 31/12/2022</b> In Rupees Thousand <b>ASSETS</b> Cash and cash equivalents Balances with Central Bank Placements with banks Placements with banks Placements with branches Derivative financial instruments Group balances receivables Financial assets measured at fair value through profit or loss Financial assets at amortised cost - loans and advances - debt and other instruments Financial assets measured at fair value through other comprehensive income Other assets	fair value through pro- e through other com ? (Audited) 13,452,453 17,868,618 - 6,101,049 - 1,195,941 1,195,941 26,839,736 7,547,678 - 1,565,168	ofit or loss prehensive incomo FVPL - - - 48,544 - - - - - - - - - - - - - - - - - -	9 FVTOCI	Total 13,452,453 17,868,618 - 6,101,049 48,544 1,195,941 - 26,839,736 7,547,678 42,339 1,565,168
C - Financial assets/liabilities measured at an VPL - Financial assets/liabilities measured at an VPL - Financial assets/liabilities measured at VOCI - Financial assets measured at fair valu <b>b. Bank – Previous period as at 31/12/2022</b> In Rupees Thousand <b>ASSETS</b> Cash and cash equivalents Balances with Central Bank Placements with banks Placements with banks Placements with branches Derivative financial instruments Group balances receivables Financial assets measured at fair value through profit or loss Financial assets at amortised cost - loans and advances - debt and other instruments Financial assets measured at fair value through other comprehensive income Other assets	fair value through pro- e through other com ? (Audited) 13,452,453 17,868,618 - 6,101,049 - 1,195,941 1,195,941 26,839,736 7,547,678 - 1,565,168	pfit or loss prehensive incomo FVPL - - - 48,544 - - - - - - - - - - - - - - - - - -	9 FVTOCI	Total 13,452,453 17,868,618 - 6,101,049 48,544 1,195,941 - 26,839,736 7,547,678 42,339 1,565,168
C - Financial assets/liabilities measured at an VPL - Financial assets/liabilities measured at fair valu VOCI - Financial assets measured at fair valu <b>b. Bank – Previous period as at 31/12/2022</b> In Rupees Thousand <b>ASSETS</b> Cash and cash equivalents Balances with Central Bank Placements with banks Placements with branches Derivative financial instruments Group balances receivables Financial assets measured at fair value through profit or loss Financial assets at amortised cost - loans and advances - debt and other instruments Financial assets measured at fair value through other comprehensive income Other assets <b>Total financial assets</b>	fair value through pro- e through other com ? (Audited) 13,452,453 17,868,618 - 6,101,049 - 1,195,941 1,195,941 26,839,736 7,547,678 - 1,565,168	Difit or loss prehensive incomo FVPL - - - 48,544 - - - - - - - - - - - - - - - - - -	P FVTOCI - - - - - - - - - - - - - - - - - - -	Total 13,452,453 17,868,618 - 6,101,049 48,544 1,195,941 - 26,839,736 7,547,678 42,339 1,565,168 <b>74,661,526</b>
C - Financial assets/liabilities measured at an VPL - Financial assets/liabilities measured at fair valu VOCI - Financial assets measured at fair valu b. Bank – Previous period as at 31/12/2022 In Rupees Thousand ASSETS Cash and cash equivalents Balances with Central Bank Placements with banks Placements with branches Derivative financial instruments Group balances receivables Financial assets measured at fair value through profit or loss Financial assets at amortised cost - loans and advances - debt and other instruments Financial assets measured at fair value through other comprehensive income Other assets Total financial assets	fair value through pro- e through other com ? (Audited) 13,452,453 17,868,618 - 6,101,049 - 1,195,941 1,195,941 26,839,736 7,547,678 - 1,565,168	Difit or loss prehensive incomo FVPL - - - 48,544 - - - - - - - - - - - - - - - - - -	P FVTOCI - - - - - - - - - - - - - - - - - - -	Total 13,452,453 17,868,618 - 6,101,049 48,544 1,195,941 - 26,839,736 7,547,678 42,339 1,565,168 <b>74,661,526</b> Total
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C - Financial assets/liabilities measured at an VPL - Financial assets/liabilities measured at an VPL - Financial assets/liabilities measured at fair valu <b>b. Bank – Previous period as at 31/12/2022</b> In Rupees Thousand <b>ASSETS</b> Cash and cash equivalents Balances with Central Bank Placements with banks Placements with branches Derivative financial instruments Group balances receivables Financial assets measured at fair value through profit or loss Financial assets at amortised cost - loans and advances - debt and other instruments Financial assets measured at fair value through other comprehensive income Other assets In Rupees Thousand <b>LIABILITIES</b> Due to banks Due to branches Financial liabilities at amortised cost - due to depositors - due to debt securities holders - due to other borrowers	fair value through pro- e through other com ? (Audited) 13,452,453 17,868,618 - 6,101,049 - 1,195,941 1,195,941 26,839,736 7,547,678 - 1,565,168	Difit or loss prehensive incom FVPL - - - 48,544 - - - - 48,544 - - - - - - - - - - - - - - - - - -	P FVTOCI - - - - - - - - - - - - -	Total 13,452,453 17,868,618 - 6,101,049 48,544 1,195,941 - 26,839,736 7,547,678 42,339 1,565,168 <b>74,661,526</b> Total 3,013 8,044,569 90,366 - 38,856,513 - -
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C - Financial assets/liabilities measured at an VPL - Financial assets/liabilities measured at an VPL - Financial assets/liabilities measured at fair valu <b>b. Bank – Previous period as at 31/12/2022</b> In Rupees Thousand <b>ASSETS</b> Cash and cash equivalents Balances with Central Bank Placements with banks Placements with branches Derivative financial instruments Group balances receivables Financial assets measured at fair value through profit or loss Financial assets at amortised cost - loans and advances - debt and other instruments Financial assets measured at fair value through other comprehensive income Other assets In Rupees Thousand <b>LIABILITIES</b> Due to banks Due to branches Financial liabilities at amortised cost - due to depositors - due to debt securities holders - due to other borrowers	fair value through pro- e through other com ? (Audited) 13,452,453 17,868,618 - 6,101,049 - 1,195,941 1,195,941 26,839,736 7,547,678 - 1,565,168	Difit or loss prehensive incom FVPL - - - 48,544 - - - - 48,544 - - - - - - - - - - - - - - - - - -	P FVTOCI - - - - - - - - - - - - -	Total 13,452,453 17,868,618 - 6,101,049 48,544 1,195,941 - 26,839,736 7,547,678 42,339 1,565,168 <b>74,661,526</b> Total 3,013 8,044,569 90,366 - 38,856,513 -

48,283,771

Total financial liabilities

#### SELECTED PERFORMANCE INDICATORS

	Deutsche Bank C	olombo Branch
Item	Current	Previous
	Period As at	Period As at
	30-09-2023	31-12-2022
Regulatory Capital (LKR in Millions)		
Common Equity Tier I	17,402	20,446
Tier I Capital	17,402	20,446
Total Capital	17,413	20,464
Regulatory Capital Ratios (%)		
Common Equity Tier I Capital Ratio (Minimum requirement - 7.00%)	24.64%	35.71%
Tier I Capital Ratio (Minimum requirement - 8.50%)	24.64%	35.71%
Total Capital Ratio (Minimum requirement - 12.50%)	24.65%	35.75%
Leverage Ratio (Minimum requirement - 3%)	17.38%	20.47%
Regulatory Liquidity		
Statutory Liquid Assets (LKR in Millions)		
Domestic Banking unit	40,798	36,853
Off-Shore Banking unit	14,872	10,336
Statutory Liquid Assets Ratio (Minimum requirement - 20.00%)		
Domestic Banking unit (%)	88.14%	94.78%
Off-Shore Banking unit (%)	192.67%	68.26%
Total Stock of High-Quality Liquid Assets (LKR in Millions)	27,797	17,049
Liquidity Coverage Ratio (Minimum requirement - 100%)		
Rupees (%)	894.57%	825.46%
All Currency (%)	611.73%	312.01%
Net Stable Funding Ratio (%) (Minimum requirement - 100%)	193.00%	144.00%
Assets Quality (Quality of Loan Portfolio) (%)		
Impaired Loans (Stage 3) Ratio	0.00%	0.00%
Impairment (Stage 3) to Stage 3 Loans Ratio	0.00%	0.00%
Profitability (%)		
Interest Margin	10.60%	7.60%
Return on Assets (before tax)	12.42%	6.64%
Return on Equity	22.95%	17.26%

Notes :

. These Financial Statements are prepared in accordance with LKAS 34 - Interim Financial Reporting laid down by the Institute of Chartered Accountants of Sri Lanka. There were no changes to Accounting Policies and methods of computation since the Audited Financial Statements for the year ended 31 December 2022.

Inter-Entity Payable of LKR 504 Mn classified as funds available for capitalization and CBSL approval was received on 20th October 2023, subsequent to the financial period.

3. The bank continues to assess the Economic Factor Adjustment (EFA) to reflect the economic environment when assessing collective impairment provisions in the subsequent periods. The recommended treatments as per the guidelines issued by the Central Bank of Sri Lanka and the Institute of Chartered Accountants of Sri Lanka were considered in assessing the above-mentioned Expected Credit Losses (ECL).

There was no pending litigation of a material nature against the Branch.

5. All known expenses have been provided in these Interim Financial Statements

6. No circumstances have arisen since the reporting date which would require adjustment to or disclosure in the financial statements.

#### STATEMENT OF FINANCIAL POSITION

Deutsche Bank Colombo Branch

	Current Period As at	Previous Period As at		
In Rupees Thousands	30-09-2023	31-12-2022 (Audited)	Growth %	
Assets				
Cash and cash equivalents	1,687,524	13,452,453	(87)	
Balances with Central Bank	10,077,362	17,868,618	(44)	
Placement with banks	23,582,472	-	100	
Placement with branches	1,292,249	6,101,049	(79)	
Derivative financial instruments	90,166	48,544	86	
Group balances receivable	2,305,660	1,195,941	93	
Financial assets measured at fair value through profit or loss				
- measured at fair value	17,455,885	-	100	
- designated at fair value	-	-	-	
Financial assets at amortised cost				
- loans and advances	23,506,435	26,839,736	(12)	
- debt and other instruments	-	7,547,678	(100)	
Financial assets measured at fair value through		.,,	()	
other comprehensive income	42,339	42,339	-	
Investment in subsidiaries	-	-	-	
Investments in associates and joint ventures		-	-	
Property, plant & equipment	660,755	699,868	(6)	
Investment properties	-	-	-	
Goodwill and intangible assets		-	-	
Deferred tax assets	49,143	41.246	19	
Other assets	2,914,686	1,565,168	86	
Total assets	83,664,676	75,402,640	11	
Liabilities	00,001,010	,,		
Due to banks		3,013	(100)	
Due to branches	485,139	8,044,569	(94)	
Derivative financial instruments	48,332	90,366	(47)	
Financial liabilities recognized through profit or loss	40,002	30,000	(47)	
- measured at fair value			-	
- designated at fair value	-		-	
Financial liabilities at amortised cost	-	-	-	
- due to depositors	49,958,117	38,856,513	29	
- due to depositors - due to debt securities holders	49,900,117	30,030,313	- 29	
- due to debt securities holders	-		-	
- due to other borrowers Debt securities issued	-	-	-	
	-	-	-	
Retirement benefit obligations	69,048	73,686	(6)	
Current tax liabilities	1,899,492	1,259,992	51	
Other provisions	-	-		
Other liabilities	1,505,109	2,059,748	(27)	
Due to subsidiaries	-	-	-	
Group balances payable	1,925,060	774,771	148	
Total liabilities	55,890,297	51,162,658	9	
Equity		1 110 101		
Stated capital / Assigned capital	4,410,461	4,410,461	-	
Statutory reserve fund	963,823	963,823	-	
Retained earnings	10,723,662	6,419,206	67	
Other reserves	11,676,433	12,446,492	(6)	
Total equity	27,774,379	24,239,982	15	
Total equity and liabilities	83,664,676	75,402,640	11	
Contingent liabilities & commitments	79,652,916	89,321,905	(11)	
Memorandum information:				
No. of employees	52	59		
No. of branches	1	1		

Note: Amounts stated are net of impairment & depreciation.

Certification We, the undersigned, being the Chief Country Officer and Head of Finance of Deutsche Bank AG , Sri Lanka certify jointly that:-

(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.

(Sgd.)
Niranjan Figurado
Chief Country Officer
28.11.2023
Colombo.

48,374,137

90,366

(Sad.) A R M Imesha Sanjeewanie Head of Finance