

INCOME STATEMENT

	Sri Lanka Branch		Global (Unconsolidated) As per Indian GAAP	
	For the period ended June 30, 2018 Unaudited	For the period ended June 30, 2017 Unaudited	For the period ended June 30, 2018 Audited	For the period ended June 30, 2017 Audited
	in Sri Lankan Rupees Thousand		in Indian Rupees Million	
Interest income	300,780	285,762	147,223.6	134,591.3
Interest expenses	120,214	105,450	86,204.6	78,692.9
Net interest income	180,566	180,312	61,019.0	55,898.4
Fee and commission income	53,433	58,594	23,400.3	20,175.3
Fee and commission expense	-	-	-	-
Net fee and commission income	53,433	58,594	23,400.3	20,175.3
Net gain/(loss) from trading	25,867	68,905	-	-
Net gain/(loss) from financial instruments designated at fair value through profit or loss	-	-	-	-
Net gain/(loss) from Financial Investments	-	-	-	-
Other operating income (net) ¹	2,381	337	15,117.8	13,703.8
Total operating income	262,247	308,148	99,537.1	89,777.5
Impairment for loans and other losses	-	-	-	-
Individual impairment	-	-	-	-
Collective impairment	10,344	(6,939)	-	-
Others ²	-	-	59,712.9	26,087.4
Net operating income	272,591	301,209	39,824.2	63,690.1
Personnel expenses	33,478	34,446	15,138.8	15,111.6
Depreciation and amortisation	1,100	1,112	1,878.3	1,988.9
Other expenses	38,193	40,831	24,436.2	20,843.9
Operating profit/(loss) before value added tax (VAT)	199,820	224,820	(1,629.1)	25,745.7
Value added tax (VAT) on financial services	27,114	29,519	-	-
Operating profit/(loss) after value added tax (VAT)	172,706	195,301	(1,629.1)	25,745.7
Share of profits of associates and joint ventures	NA	NA	NA	NA
Profit/(loss) before tax	172,706	195,301	(1,629.1)	25,745.7
Tax expenses	55,184	66,326	(433.6)	5,255.7
Profit/(loss) for the year	117,522	128,975	(1,195.5)	20,490.0
Profit attributable to:				
Owners of the parent	117,522	128,975	NA	NA
Non-controlling interests	NA	NA	NA	NA
Earnings per share on profit				
Basic earnings per ordinary share	-	-	(0.19)	3.20
Diluted earnings per ordinary share	-	-	(0.18)	3.17

For global unconsolidated financial information

- For the three months ended June 30, 2018, includes gain on sale of a part of equity investment in a subsidiary, ICICI Prudential Life Insurance Company Limited, through an offer for sale on stock exchanges.
- Includes provisions for impairment of loan and other assets.

STATEMENT OF COMPREHENSIVE INCOME

	Sri Lanka Branch		Global (Unconsolidated) As per Indian GAAP	
	For the period ended June 30, 2018 Unaudited	For the period ended June 30, 2017 Unaudited	For the period ended June 30, 2018 Audited	For the period ended June 30, 2017 Audited
	in Sri Lankan Rupees Thousand		in Indian Rupees Million	
Profit/(loss) for the period	117,522	128,975	(1,195.5)	20,490.0
Other comprehensive income, net of tax				
Changes in revaluation surplus	-	-	-	-
Actuarial gains and losses on defined benefit plans	-	-	-	-
Gains and losses (arising from translating the financial statements of a foreign operation)	-	-	-	-
Gains and losses on re-measuring available-for-sale financial assets	(4,730)	5,697	-	-
Gains and losses on cash flow hedges	-	-	-	-
Others	-	-	-	-
Share of profits of associates and joint ventures				
Less: Tax expense/(income) relating to components of other comprehensive income	1,324	(1,595)	-	-
Other comprehensive income for the period, net of taxes	(3,406)	4,102		
Total comprehensive income for the period	114,116	133,077	(1,195.5)	20,490.0
Attributable to:				
Owners of the parent	114,116	133,077	NA	NA
Non-controlling interests	NA	NA	NA	NA

ADDITIONAL DISCLOSURES

1. Loans and Receivables to Banks & Other Customers

in Sri Lankan Rupees Thousand	Sri Lanka Branch	
	June 30, 2018	March 31, 2018
Gross loans and receivables	9,343,917	19,930,835
(Less): Individual impairment	-	-
Collective impairment	43,610	54,005
Net loans and receivables including those designated at fair value through profit or loss	9,300,307	19,876,830
(Less): Loans and receivables designated at fair value through profit or loss	-	-
Net loans and receivables	9,300,307	19,876,830

2. Loans and Receivables to Banks & Other Customers - By product

in Sri Lankan Rupees Thousand	Sri Lanka Branch	
	June 30, 2018	March 31, 2018
By product-Domestic Currency		
Overdrafts	58,630	61,980
Term loans	2,614,159	1,962,603
Lease rentals receivables	-	-
Credit cards	-	-
Pawning	-	-
Cheque/Draft Purchases	-	-
Sub total	2,672,789	2,024,583
By product-Foreign Currency		
Overdrafts	-	-
Term loans	6,671,128	17,906,252
Import/Export Bills	-	-
Sub total	6,671,128	17,906,252
Gross Loans & Receivables	9,343,917	19,930,835

3. Movements in Individual and Collective Impairment during the period for Loans and Receivables to Banks & Other Customers

in Sri Lankan Rupees Thousand	Sri Lanka Branch	
	June 30, 2018	March 31, 2018
Individual impairment		
Opening balance	-	-
Charge/(Write back) to income statement	-	-
Write-off during the year	-	-
Other movements	-	-
Closing balance	-	-
Collective impairment		
Opening balance	54,005	48,166
Charge/(Write back) to income statement	(10,344)	5,917
Other movements	(51)	(78)
Closing balance	43,610	54,005
Total impairment	43,610	54,005

4. Due to Other Customers - By product

in Sri Lankan Rupees Thousand	Sri Lanka Branch	
	June 30, 2018	March 31, 2018
By product - Domestic Currency		
Demand deposits (current accounts)	395,374	425,656
Savings deposits	331,475	550,180
Fixed deposits	133,622	151,842
Other deposits	4,514	4,000
Sub total	864,985	1,131,678
By product - foreign currency		
Demand deposits (current accounts)	250,457	161,976
Savings deposits	214,607	175,072
Fixed deposits	431,617	242,662
Other deposits	-	-
Sub total	896,681	579,710
Total	1,761,666	1,711,388

STATEMENT OF CHANGES IN EQUITY - SRI LANKA BRANCH

in Sri Lankan Rupees Thousand	Stated capital/Assigned capital		Reserves							Total	Non Controlling Interest	Total Equity
	Ordinary voting shares	Ordinary non-voting shares	Assigned Capital	Statutory Reserve Fund	Revaluation Reserve	Investment Fund	Retained Earnings	Fair Valuation Reserve	Other Reserves			
Balance at April 01, 2018 (Opening balance)			3,121,310	153,494	-	-	2,919,310	5,771	(3,025)	6,196,860	-	6,196,860
Total comprehensive income for the period			-	-	-	-	117,522	-	-	117,522	-	117,522
Profit/(loss) for the period	-	-	-	-	-	-	117,522	-	-	117,522	-	117,522
Other comprehensive income (net of tax)	-	-	-	-	-	-	(3,406)	-	(3,406)	(3,406)	-	(3,406)
Total comprehensive income for the period							117,522	(3,406)		114,116		114,116
Transactions with equity holders, recognised directly in equity												
Share issue/increase of assigned capital	-	-	-	-	-	-	-	-	-	-	-	-
Share options exercised	-	-	-	-	-	-	-	-	-	-	-	-
Bonus issue	-	-	-	-	-	-	-	-	-	-	-	-
Rights issue	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to reserves during the period	-	-	-	-	-	-	-	-	-	-	-	-
Dividends to equity holders	-	-	-	-	-	-	-	-	-	-	-	-
Profit transferred to head office	-	-	-	-	-	-	-	-	-	-	-	-
Gain/(loss) on revaluation of Property, Plant and Equipment (if cost method is adopted)	-	-	-	-	-	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-	-	-	-	-	-
Total transactions with equity holders												
Balance at June 30, 2018 (Closing balance)			3,121,310	153,494	-	-	3,036,832	2,365	(3,025)	6,310,976	-	6,310,976

STATEMENT OF CHANGES IN EQUITY - GLOBAL (UNCONSOLIDATED) - AS PER INDIAN GAAP

in Indian Rupees Million	Stated capital/Assigned capital		Reserves							Total	Non Controlling Interest	Total Equity
	Ordinary voting shares	Ordinary non-voting shares	Assigned Capital	Statutory Reserve Fund	Revaluation Reserve	Investment Fund	Retained Earnings	Fair Valuation Reserve	Other Reserves ¹			
Balance at April 01, 2018 (Opening balance)	12,858.1	-	-	-	-	-	-	-	1,038,675.6	1,051,533.7	-	1,051,533.7
Total comprehensive income for the period									(1,195.5)	(1,195.5)		(1,195.5)
Profit/(loss) for the period	-	-	-	-	-	-	-	-	(1,195.5)	(1,195.5)	-	(1,195.5)
Other comprehensive income (net of tax)	-	-	-	-	-	-	-	-	-	-	-	-
Total comprehensive income for the period									(1,195.5)	(1,195.5)		(1,195.5)
Transactions with equity holders, recognised directly in equity												
Share issue/increase of assigned capital	-	-	-	-	-	-	-	-	-	-	-	-
Share options exercised	7.5	-	-	-	-	-	-	-	691.6	699.1	-	699.1
Bonus issue	-	-	-	-	-	-	-	-	-	-	-	-
Rights issue	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to reserves during the period	-	-	-	-	-	-	-	-	-	-	-	-
Dividends to equity holders ¹	-	-	-	-	-	-	-	-	-	-	-	-
Profit transferred to head office	-	-	-	-	-	-	-	-	-	-	-	-
Gain/(loss) on revaluation of Property, Plant and Equipment (if cost method is adopted)	-	-	-	-	-	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-	-	2,322.5	2,322.5	-	2,322.5
Total transactions with equity holders									3,014.1	3,021.6		3,021.6
Balance at June 30, 2018 (Closing balance)	12,865.6	-	-	-	-	-	-	-	1,040,494.2	1,053,559.8	-	1,053,559.8

- Represents total of all reserves and balance in profit and loss account.
- Includes reversal of provision amounting to INR 2,478.2 million as recognised through profit and loss account for the three months ended June 30, 2018, from the provision amounting to INR 5,254.0 million made for frauds on non-retail accounts through reserves and surplus during the year ended March 31, 2018, as permitted by RBI.

ANALYSIS OF FINANCIAL INSTRUMENTS BY MEASUREMENT BASIS AS AT JUNE 30, 2018

in Sri Lankan Rupees Thousand	Sri Lanka Branch						
	HFT	Designated at fair value	HTM	Amortised cost	AFS	Hedging	Total
Assets							
Cash and cash equivalents	-	-	-	3,938,464	-	-	3,938,464
Balances with central bank	-	-	-	71,142	-	-	71,142
Placements with banks	-	-	-	-	-	-	-
Reverse repurchase agreements	-	-	-	-	-	-	-
Derivative financial instruments	1,369	-	-	-	-	-	1,369
Other financial assets at fair value through profit or loss	-	-	-	-	-	-	-
Loans and receivables to banks	-	-	-	-	-	-	-
Loans and receivables to other customers	-	-	-	9,300,307	-	-	9,300,307
Financial investments	-	-	-	3,184,805	-	-	3,184,805
Others	-	-	-	3,654	-	-	3,654
Total financial assets	1,369	-	-	13,313,567	3,184,805	-	16,499,741
Liabilities							
Due to banks	-	-	-	8,098,607	-	-	8,098,607
Derivative financial instruments	16,881	-	-	-	-	-	16,881
Other financial liabilities at fair value through profit or loss	-	-	-	-	-	-	-
Due to other customers	-	-	-	1,761,666	-	-	1,761,666
Other borrowings	-	-	-	-	-	-	-
Debt securities issued	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
Total financial liabilities	16,881	-	-	9,860,273	-	-	9,877,154

EXPLANATORY NOTES