

# SEYLAN BANK PLC

**MARKET DICIPLINE -  
MINIMUM DISCLOSURE REQUIREMENTS  
UNDER PILLAR III  
as per Direction 01. of 2016**

**As at 31.03.2024**

**Template 1**  
**Key Regulatory Ratios - Capital and Liquidity**

Item	Minimum Requirement	Reporting Period 31.03.2024	Previous Reporting Period 31.12.2023
<b>Regulatory Capital (LKR'000)</b>			
Common Equity Tier 1 Capital		54,809,376	55,447,660
Tier 1 Capital		54,809,376	55,447,660
Total Capital		68,427,327	70,147,267
<b>Regulatory Capital Ratios (%)</b>			
Common Equity Tier 1 Capital Ratio	<b>7.00%</b>	12.69%	12.52%
Tier 1 Capital Ratio	<b>8.50%</b>	12.69%	12.52%
Total Capital Ratio	<b>12.50%</b>	15.84%	15.84%
Leverage Ratio	<b>3.00%</b>	7.24%	7.30%
Net Stable Funding Ratio	<b>100.00%</b>	134.13%	129.67%
<b>Regulatory Liquidity</b>			
<b>Statutory Liquid Assets</b>			
Statutory Liquid Assets Overall (LKR 000)		250,667,484	235,624,142
Domestic Banking Unit ( LKR 000 )		246,690,952	233,637,929
Off-Shore Banking Unit ( USD 000 )		31,386	23,584
<b>Statutory Liquid Assets Ratio</b>			
Statutory Liquid Assets Overall	<b>20.00%</b>	39.42%	38.04%
Domestic Banking Unit	<b>20.00%</b>	39.54%	38.51%
Off-Shore Banking Unit	<b>20.00%</b>	24.76%	23.28%
<b>Liquidity Coverage Ratio</b>			
Liquidity Coverage Ratio - Rupee	<b>100.00%</b>	416.60%	355.16%
Liquidity Coverage Ratio - All Currency	<b>100.00%</b>	374.42%	338.42%

**Template 2**  
**Basel III Computation of Capital Ratios**

Item	Amount (LKR'000)	
	Reporting Period 31.03.2024	Previous Reporting Period 31.12.2023
<b>Common Equity Tier I (CET1) Capital after Adjustments</b>	<b>54,809,376</b>	<b>55,447,660</b>
<b>Common Equity Tier I (CET1) Capital</b>	<b>58,485,431</b>	<b>59,239,357</b>
Equity capital (Stated Capital)/Assigned Capital	21,693,370	20,908,673
Reserve fund	2,880,973	2,880,973
Published Retained Earnings/(Accumulated Retained Losses)	32,823,298	34,361,921
Published Accumulated Other Comprehensive Income (OCI)	387,215	387,215
General and Other Disclosed Reserves	700,575	700,575
Unpublished Current Year's Profit/Loss and Gains reflected in OCI	-	-
Ordinary Shares issued by Consolidated Banking and Financial Subsidiaries of the Bank and held by Third Parties	-	-
<b>Total Adjustments to CET1 Capital</b>	<b>3,676,055</b>	<b>3,791,697</b>
Goodwill (net)		
Intangible Assets (net)	493,938	536,989
Others	3,182,117	3,254,708
<b>Additional Tier 1 (AT1) Capital after Adjustments</b>		
<b>Total Additional Tier 1 (AT1) Capital</b>		
Qualifying Additional Tier 1 Capital Instruments		
Instruments issued by Consolidated Banking and Financial Subsidiaries of the Bank and held by Third Parties		
<b>Total Adjustments to AT1 Capital</b>		
Investment in Own Shares		
Others (Specify)		
<b>Tier 2 Capital after Adjustments</b>	<b>13,617,951</b>	<b>14,699,607</b>
<b>Total Tier 2 Capital</b>	<b>13,617,951</b>	<b>14,699,607</b>
Qualifying Tier 2 Capital Instruments	8,080,200	8,996,400
Revaluation gains	698,403	698,403
Loan Loss Provisions (General Provision)	4,839,348	5,004,804
Instruments issued by Consolidated Banking and Financial Subsidiaries of the Bank and held by Third Parties		
<b>Total Adjustments to Tier 2</b>	-	-
Investment in own shares		
Others (Specify)	-	-
<b>Total Tier 1 Capital</b>	<b>54,809,376</b>	<b>55,447,660</b>
<b>Total Capital</b>	<b>68,427,327</b>	<b>70,147,267</b>
<b>Total Risk Weighted Assets (RWA)</b>	<b>432,020,060</b>	<b>442,785,741</b>
RWAs for Credit Risk	387,147,863	400,384,298
RWAs for Market Risk	4,892,415	4,033,608
RWAs for Operational Risk	39,979,782	38,367,835
<b>CET1 Capital Ratio (including Capital Conservation Buffer, Counter cyclical Capital Buffer &amp; Surcharge on D-SIBs) (%)</b>	<b>12.69%</b>	<b>12.52%</b>
of which: Capital Conservation Buffer (%)	2.500%	2.500%
of which: Counter cyclical Buffer (%)		
of which: Capital Surcharge on D-SIBs (%)		
<b>Total Tier 1 Capital Ratio (%)</b>	<b>12.69%</b>	<b>12.52%</b>
<b>Total Capital Ratio (including Capital Conservation Buffer, Counter cyclical Capital Buffer &amp; Surcharge on D-SIBs) (%)</b>	<b>15.84%</b>	<b>15.84%</b>
of which: Capital Conservation Buffer (%)	2.50%	2.50%
of which: Counter cyclical Buffer (%)		
of which: Capital Surcharge on D-SIBs (%)		

**Template 3**  
**Computation of Leverage Ratio**

Item	Amount (LKR'000)	
	Reporting Period 31.03.2024	Previous Reporting Period 31.12.2023
<b>Tier 1 Capital</b>	<b>54,809,376</b>	<b>55,447,660</b>
<b>Total Exposures</b>	<b>757,351,805</b>	<b>759,275,565</b>
On-Balance Sheet Items (excluding Derivatives and Securities Financing Transactions, but including Collateral)	717,791,343	721,389,372
Derivative Exposures	483,850	437,246
Securities Financing Transaction Exposures	1,407,970	817,150
Other Off-Balance Sheet Exposures	37,668,643	36,631,796
<b>Basel III Leverage Ratio (%) (Tier 1/Total Exposure)</b>	<b>7.24%</b>	<b>7.30%</b>

**Template 4**  
**Basel III Computation of Liquidity Coverage Ratio**

Item	Amount (LKR'000)					
	Reporting Period - 31.03.2024			Previous Reporting Period - 31.12.2023		
	Total Un-weighted Value	Factor (%)	Total Weighted Value	Total Un-weighted Value	Factor (%)	Total Weighted Value
<b>Total Stock of High-Quality Liquid Assets (HQLA)</b>			<b>192,577,563</b>			<b>174,012,142</b>
Total Adjusted Level 1A Assets	179,312,050	100%	179,312,050	161,568,029	100%	161,568,029
Total Adjusted Level 2A Assets	15,316,290	85%	13,018,847	14,329,118	85%	12,179,750
Total Adjusted Level 2B Assets	0	50%	0	168,362	50%	84,181
<b>Total Cash Outflows</b>			<b>129,706,182</b>			<b>124,505,114</b>
Deposits	439,910,329	10%	43,991,033	438,412,337	10%	43,841,234
Unsecured Wholesale Funding	129,535,374	25% -100%	64,475,642	132,933,478	25% -100%	62,661,680
Secured Funding Transactions			-			-
Undrawn Portion of Committed (Irrevocable) Facilities and Other Contingent Funding Obligations	163,345,242	0% -100%	10,318,608	160,329,986	0% -100%	9,885,507
Additional Requirements	10,920,899	100%	10,920,899	8,116,694	100%	8,116,694
<b>Total Cash Inflows</b>			<b>78,272,124</b>			<b>73,086,374</b>
Maturing Secured Lending Transactions Backed by Collateral			-			-
Committed Facilities	-		-	-		-
Other Inflows by Counterparty which are Maturing within 30 Days	121,052,339	50%-100%	77,346,450	112,842,328	50%-100%	72,109,665
Operational Deposits	25,348,177	0%	-	36,032,439	0%	-
Other Cash Inflows	1,814,098	50% -100%	925,674	1,879,815	50% -100%	976,709
<b>Liquidity Coverage Ratio (%) (Stock of High Quality Liquid Assets/Total Net Cash Outflows over the Next 30 Calendar Days)*100</b>			<b>374.42</b>			<b>338.42</b>

**Template 5**  
**Main Features of Regulatory Capital Instruments**

Description of the Capital Instrument	Ordinary Voting Shares	Ordinary Non- Voting Shares	Debenture Issue - 2018 (7 years & 10 years)	Debenture Issue - 2019 (5 years)	Debenture Issue - 2021 (5 years)	Debenture Issue - 2023 (5 years)
Issuer	Seylan Bank PLC	Seylan Bank PLC	Seylan Bank PLC	Seylan Bank PLC	Seylan Bank PLC	Seylan Bank PLC
Unique Identifier (e., ISIN or Bloombers Identifier for Private Placement)	LK0182N00002	LK0182X00001	LK0182D23963 LK0182D23971	LK0182D24219 LK0182D24227	LK0182D24722 LK0182D24730	LK0182D25133 LK0182D25125
Governing Law (s) of the Instrument	Provisions of the Banking Act, Rules of the Colombo Stock Exchange and the Securities and Exchange Commission of Sri Lanka, Provisions of the Companies Act No. 7 of 2007 and the Articles of Association of the Bank	Provisions of the Banking Act, Rules of the Colombo Stock Exchange and the Securities and Exchange Commission of Sri Lanka, Provisions of the Companies Act No. 7 of 2007 and the Articles of Association of the Bank	Rules of the Colombo Stock Exchange and the Securities and Exchange Commission of Sri Lanka, Provisions of the Companies Act No. 7 of 2007, the Articles of Association of the Bank, Prospectus of the Debenture Issue and the Trust Deed	Rules of the Colombo Stock Exchange and the Securities and Exchange Commission of Sri Lanka, Provisions of the Companies Act No. 7 of 2007, the Articles of Association of the Bank, Prospectus of the Debenture Issue and the Trust Deed	Rules of the Colombo Stock Exchange and the Securities and Exchange Commission of Sri Lanka, Provisions of the Companies Act No. 7 of 2007, the Articles of Association of the Bank, Prospectus of the Debenture Issue and the Trust Deed	Rules of the Colombo Stock Exchange and the Securities and Exchange Commission of Sri Lanka, Provisions of the Companies Act No. 7 of 2007, the Articles of Association of the Bank, Prospectus of the Debenture Issue and the Trust Deed
Original Date of Issuance	April 1988	September 2003	29th March 2018	18th April 2019	12th April 2021	02nd May 2023
Par Value of Instrument	N/A	N/A	LKR 100/- each	LKR 100/- each	LKR 100/- each	LKR 100/- each
Perpetual or Dated	N/A	N/A	dated	dated	dated	dated
Original Maturity Date, if Applicable	N/A	N/A	29th March 2025 and 29th March 2028	18th April 2024	12th April 2026	01st May 2028
Amount Recognized in Regulatory Capital (in '000 as at the Reporting Date)	13,172,977	8,520,393	1,430,200	-	2,400,000	4,250,000
Accounting Classification (Equity /Liability)	Equity	Equity	Liability	Liability	Liability	Liability
<b>Issuer call subject to prior Supervisory Approval</b>						
Optional Call Date, Contingent Call Dates and Redemption Amount (LKR '000)	N/A	N/A	N/A	N/A	N/A	N/A
Subsequent Call Dates, if Applicable	N/A	N/A	N/A	N/A	N/A	N/A
<b>Coupons/Dividends</b>						
Fixed or Floating Dividend /Coupon	Dividend as decided by the Board annually	Dividend as decided by the Board annually	Fixed interest rate	Fixed interest rate	Fixed interest rate	Fixed interest rate
Coupon Rate and any Related Index	As decided by the Board	As decided by the Board	Semi-Annual Interest - 13.20% (for 7 years), Semi-Annual Interest - 13.50% p.a. (for 10 years)	Semi-Annual Interest - 14.5% p.a., Annual Interest - 15.0% p.a.	Annual Interest - 9.75% p.a., Quarterly Interest - 9.25% p.a.	Annual Interest - 28.00% p.a., Quarterly Interest - 25.00% p.a.
Non-Cumulative or Cumulative	Non-cumulative	Non-cumulative	Non-cumulative	Non-cumulative	Non-cumulative	Non-cumulative
<b>Convertible or Non-Convertible</b>	Non-Convertible	Non-Convertible	Convertible	Convertible	Convertible	Convertible
If Convertible, Conversion Trigger (s)			Convertible in the event of a 'Trigger Event' in terms of the Banking Act Direction No.1 of 2016	Convertible in the event of a 'Trigger Event' in terms of the Banking Act Direction No.1 of 2016	Convertible in the event of a 'Trigger Event' in terms of the Banking Act Direction No.1 of 2016	Convertible in the event of a 'Trigger Event' in terms of the Banking Act Direction No.1 of 2016
If Convertible, Fully or Partially			when determined a 'Trigger Event' at the sole discretion of the Monetary Board of the Central Bank of Sri Lanka	when determined a 'Trigger Event' at the sole discretion of the Monetary Board of the Central Bank of Sri Lanka	when determined a 'Trigger Event' at the sole discretion of the Monetary Board of the Central Bank of Sri Lanka	when determined a 'Trigger Event' at the sole discretion of the Monetary Board of the Central Bank of Sri Lanka
If Convertible, Mandatory or Optional			Mandatory in the event of a 'Trigger Event'	Mandatory in the event of a 'Trigger Event'	Mandatory in the event of a 'Trigger Event'	Mandatory in the event of a 'Trigger Event'
If Convertible, Conversion Rate			Simple average of the daily Volume Weighted Average Price of an Ordinary Voting Share of the Bank (as published by the Colombo Stock Exchange) during the three (03) months period immediately preceding the Trigger Event, as determined by the Monetary Board.	Simple average of the daily Volume Weighted Average Price of an Ordinary Voting Share of the Bank (as published by the Colombo Stock Exchange) during the three (03) months period immediately preceding the Trigger Event, as determined by the Monetary Board.	Simple average of the daily Volume Weighted Average Price of an Ordinary Voting Share of the Bank (as published by the Colombo Stock Exchange) during the three (03) months period immediately preceding the Trigger Event, as determined by the Monetary Board.	Simple average of the daily Volume Weighted Average Price of an Ordinary Voting Share of the Bank (as published by the Colombo Stock Exchange) during the three (03) months period immediately preceding the Trigger Event, as determined by the Monetary Board.

**Template 7**  
**Credit Risk under Standardized Approach -**  
**Credit Risk Exposures and Credit Risk Mitigation (CRM) Effects**

Description	Amount (LKR'000) as at 31st March 2024						
	Exposures before Credit Conversion Factor (CCF) and CRM		Exposures post CCF and CRM			RWA and RWA Density (%)	
	On-Balance Sheet Amount	Off-Balance Sheet Amount	On-Balance Sheet Amount	Off-Balance Sheet Amount	Total	RWA	RWA Density (ii)
Claims on Central Government and CBSL	187,440,577	-	187,440,577	-	187,440,577	1,085,331	0.58%
Claims on Foreign Sovereigns and their Central Banks	8,940,316	-	8,940,316	-	8,940,316	-	0.00%
Claims on Public Sector Entities	3,227,118	-	3,227,118	-	3,227,118	3,227,118	100.00%
Claims on Official Entities and Multilateral Development Banks	-	-	-	-	-	-	-
Claims on Banks Exposures	49,344,017	-	49,344,017	-	49,344,017	15,602,055	31.62%
Claims on Financial Institutions	14,659,922	3,775,000	14,659,922	755,000	15,414,922	7,958,569	51.63%
Claims on Corporates	207,600,580	167,893,018	198,914,958	32,799,498	231,714,456	219,219,424	94.61%
Retail Claims	170,205,053	9,204,950	137,598,710	4,114,146	141,712,855	82,729,394	58.38%
Claims Secured by Residential Property	17,156,237	-	17,156,237	-	17,156,237	7,551,229	44.01%
Claims Secured by Commercial Real Estate	-	-	-	-	-	-	0.00%
Non-Performing Assets (NPAs) (i)	22,429,292	-	22,429,292	-	22,429,292	23,380,022	104.24%
Higher-Risk Categories	-	-	-	-	-	-	-
Cash Items and Other Assets	36,788,231	-	36,788,231	-	36,788,231	26,394,721	71.75%
<b>Total</b>	<b>717,791,343</b>	<b>180,872,968</b>	<b>676,499,379</b>	<b>37,668,644</b>	<b>714,168,022</b>	<b>387,147,863</b>	<b>54.21%</b>

**Template 8**  
**Credit Risk under Standardized Approach: Exposures by Asset Classes and Risk Weights**

Description	Amount (LKR'000) as at 31st March 2024 (Post CCF& CRM)										Total Credit Exposures Amount
	Risk Weight	0%	20%	35%	50%	60%	75%	100%	150%	>150%	
<b>Asset Classes</b>											
Claims on Central Government and CBSL		182,013,922	5,426,655								<b>187,440,577</b>
Claims on Foreign Sovereigns and their Central Banks		8,940,316									<b>8,940,316</b>
Claims on Public Sector Entities								3,227,118	-		<b>3,227,118</b>
Claims on Official Entities and Multilateral Development Banks											-
Claims on Banks Exposures			33,797,788		13,410,415			2,132,865	2,950		<b>49,344,018</b>
Claims on Financial Institutions			-		14,912,707			502,215	-		<b>15,414,922</b>
Claims on Corporates			4,340,821		18,110,422			209,197,543	65,670.00		<b>231,714,455</b>
Retail Claims						10,939,756	93,382,294	3,898,261			<b>108,220,311</b>
Claims Secured by Gold		22,339,748	11,152,796					-			<b>33,492,544</b>
Claims Secured by Residential Property				14,776,936				2,379,301			<b>17,156,237</b>
Claims Secured by Commercial Real Estate								-			-
Non-Performing Assets (NPAs) (i)					559,830			19,408,172	2,461,291		<b>22,429,293</b>
Higher-Risk Categories											-
Cash Items and Other Assets		10,393,510	-					26,394,721			<b>36,788,231</b>
<b>Total</b>		<b>223,687,496</b>	<b>54,718,060</b>	<b>14,776,936</b>	<b>46,993,374</b>	<b>10,939,756</b>	<b>93,382,294</b>	<b>267,140,196</b>	<b>2,529,911</b>	<b>-</b>	<b>714,168,022</b>

**Template 9**  
**Market Risk under Standardized Measurement Method**

Item	RWA Amount (LKR'000) as at 31st March 2024
<b>(a) Capital Charger Interest Rate Risk</b>	<b>198,637</b>
General Interest Rate Risk	<b>198,637</b>
(i) Net Long or Short Position	198,637
(ii) Horizontal Disallowance	
(iii) Vertical Disallowance	
(iv) Options	
Specific Interest Rate Risk	
<b>(b) Capital Charge for Equity</b>	<b>382,313</b>
(i) General Equity Risk	193,621
(ii) Specific Equity Risk	188,691
<b>( c ) Capital Charge for Foreign Exchange &amp; Gold</b>	<b>30,603</b>
<b>Total Risk Weighted Assets on Market Risk</b>	
<b>[(a)+(b)+(c)]*CAR</b>	<b>4,892,415</b>

Template 10

Operational Risk Under Basic Indicator Approach/The Standardized Approach/The Alternative Standardized Approach

Business Lines	Capital Charge Factor	Fixed Factor	Lending Portfolio (LKR'000)	Gross Income (LKR'000) as at 31st March 2024		
				1 <sup>st</sup> Year	2 <sup>nd</sup> Year	3 <sup>rd</sup> Year
<b>The Alternative Standardized Approach</b>						
Trading and Sales	18%			317,857	3,605,541	6,198,392
Payment and Settlement	18%			6,685,060	7,804,349	9,493,403
Retail Banking	12%	0.035	242,866,740			
Commercial Banking	15%	0.035	367,839,305			
<b>Capital Charges for Operational Risk (LKR'000)</b>						
The Alternative Standardized Approach	4,997,473					
<b>Risk-Weighted Amount for operational Risk (LKR'000)</b>						
The Alternative Standardized Approach	39,979,782					

**Template 11**

**Differences between Accounting and Regulatory Scopes and Mapping of Financial Statement Categories with Regulatory Risk Categories - Bank Only**

Item	Amount (LKR'000) as at 31st March 2024				
	a	b	c	d	e
	Carrying Values as Reported in Published Financial Statements	Carrying Values under Scope of Regulatory Reporting	Subject to Credit Risk Framework	Subject to Market Risk Framework	Not subject to Capital Requirements or Subject to Deduction from Capital
<b>Assets</b>	<b>712,226,325</b>	<b>712,226,325</b>	<b>717,791,342</b>	<b>14,237,358</b>	<b>7,911,975</b>
Cash and Cash Equivalents	27,333,584	27,333,584	27,333,584		
Balances with Central Bank	3,275,464	3,275,464	3,275,464		
Placements with Banks	43,034,913	43,034,913	43,034,913		
Derivative Financial Instruments	88,227	88,227	88,227		
Other Financial Assets Held-For-Trading	12,884,798	12,884,798	12,884,798	12,884,798	
Securities Purchased under Resale Agreements	1,407,970	1,407,970	1,407,970		
Loans and Receivables to Banks	-	1,221,550	1,221,550		
Loans and Receivables to Other Customers *	427,344,702	426,123,152	435,281,322		4,318,822
Financial Investments - Available-For-Sale	46,288,469	46,288,469	46,288,469	1,352,560	
Financial Investments - Held-To-Maturity	123,383,082	123,383,082	123,383,082		
Investments in Subsidiaries	1,153,602	1,153,602	1,153,602		
Investments in Associates and Joint Ventures	-	-	-		
Property, Plant and Equipment	3,776,331	3,776,331	3,776,331		
Investment Properties	-	-	-		
Goodwill and Intangible Assets	493,938	493,938			493,938
Deferred Tax Assets	3,099,215	3,099,215			3,099,215
Other Assets	18,662,030	18,662,030	18,662,030		
<b>Liabilities</b>	<b>649,863,937</b>	<b>649,863,937</b>	<b>-</b>	<b>-</b>	<b>-</b>
Due to Banks	11,390,496	11,390,496			
Derivative Financial Instruments	99,868	99,868			
Other Financial Assets Held-For-Trading	-	-			
Financial Liabilities Designated at Fair Value Through Profit or Loss	-	-			
Due to Other Customers	589,551,523	589,551,523			
Other Borrowings	18,535	18,535			
Debt Securities Issued	1,668,514	1,668,514			
Current Tax Liabilities	3,018,234	3,018,234			
Deferred Tax Liabilities	-	-			
Other Provisions	-	-			
Other Liabilities	23,366,606	23,366,606			
Due to Subsidiaries	122,347	122,347			
Subordinated Term Debts	20,627,814	20,627,814			
<b>Off-Balance Sheet Liabilities</b>	<b>188,082,522</b>	<b>188,082,522</b>	<b>-</b>	<b>-</b>	<b>-</b>
Guarantees	57,857,044	57,857,044			
Performance Bonds					
Letters of Credit	7,739,799	7,739,799			
Foreign Exchange Contracts	19,383,648	19,383,648			
Other Contingent Items	13,177,556	13,177,556			
Undrawn Loan Commitments	89,257,539	89,257,539			
Other Commitments	666,936	666,936			
<b>Shareholders' Equity</b>					
Equity Capital (Stated Capital)/Assigned Capital					
of which Amount Eligible for CET1	21,693,370	21,693,370			
of which Amount Eligible for AT1					
Retained Earnings	35,602,543	35,602,543			
Accumulated Other Comprehensive Income	110,708	110,708			
Other Reserves	4,955,767	4,955,767			
<b>Total Shareholders' Equity</b>	<b>62,362,388</b>	<b>62,362,388</b>	<b>-</b>	<b>-</b>	<b>-</b>

\* Loans and Receivables to Other Customers in subject to Credit Risk Framework (C) is reported as the gross of Stage 1 and 2 ECL Provision (LKR 9.2 Bn) and of which LKR 4.3 Bn excluded from Tier II Capital.

## Template 12 - Explanations

Column a. presents the assets , liabilities and equity on standalone SLFRS basis. Pillar III disclosures as at 31st December presented in accordance with regulatory capital concepts and rules.

a. Explanations of Differences between accounting and regulatory exposure amounts.

Total assets shown in column a and b in Template 11	
Total assets as per carrying values reported in published Financial Statements ( column a)	712,226,325
Total assets as per carrying values reported under scope of regulatory reporting (column b)	712,226,325
Difference	0

<b>Financial Assets-Instrument Type</b>	<b>Valuation Technique</b>	<b>Inputs used for valuation</b>
Treasury Bills	Price Formula	Based on market yield published by CBSL
Treasury Bonds	Price Formula	Based on market yield published by CBSL
Srilanka Development Bonds	Price Formula	Similar instrument's rate (LIBOR)
Quoted Equities	Closing share price	Closing share price (CSE)
Unquoted Equities	Net assets per share	Net assets per share as per latest Audited Financial Statements
Debentures	Price Formula	Similar instrument's yield (Treasury bond yield)