



Table with 4 columns: இலாப நடட்டக்கற்று, 2019, 2018, and a small table at the bottom with 2 columns and 2 rows.

சுவிட விலை வைத்து தேசிய கணக்காய்வு அலுவலகம் NATIONAL AUDIT OFFICE. The Auditor General of Sri Lanka and Finance PLC. Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the Merchant Bank of Sri Lanka and Finance PLC for the year ended 31 December 2019 in terms of section 12 of the National Audit Act, No. 19 of 2018.

Table with 4 columns: சீராகப்பட்ட வருமானக்கற்று, 2019, 2018, and a small table at the bottom with 2 columns and 2 rows.

Key Audit Matters. I have fulfilled the responsibilities described in the Auditor's responsibilities for the audit of the financial statements section of my report, including in relation to those matters. Accordingly, my audit included the performance of procedures designed to respond to the assessment of the risks of material misstatement of the financial statements.

Table with 4 columns: நிதி நிலைமை அறிக்கை, 2019, 2018, and a small table at the bottom with 2 columns and 2 rows.

Defered Tax Asset of Subsidiary. My procedures included the following: Assessing the reasonableness of the estimates and judgements made by the management on the assessments of the recoverability of the Defered Tax Asset by comparing industry data where applicable.

Table with 4 columns: தெரிவு செய்யப்பட்ட செயல்திறன் குறிக்காட்டிகள், 31/12/2019, 31/12/2018, and a small table at the bottom with 2 columns and 2 rows.

1.8 Responsibilities of the Management and Those Charged with Governance. Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Accounting Standards and applicable national control or management systems it is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

இலங்கை மத்திய வங்கியினால் ஏற்பட்ட 2019 இல் இருந்து மற்றும் மே 2019 தொடக்கம் திறவர்த்திக்கு உட்பட்ட மற்றும் முன்பெழுப்பப்பட்டிருக்கின்ற (இலாபநட்ட) தொகுதி உட்பட மட்ட. தொகுதியை LKR 35 பில்லியன் அளவு கட்டி 22 பில்லியனுக்கு அதிகமாக உள்ளது. முன்பு மட்ட தொகுதி மீதும் திறவர்த்தி உட்பட்ட தொகுதி உள்ளது.

Reference to Law/Description. Non-compliance with the Risk Weighted Capital Adequacy Ratios as disclosed in Note 5.1 of the Financial Statements. I state that the Company has not performed according to its powers, functions and duties as per the requirement of the section 12 (b) of the National Audit Act, No. 19 of 2018.