

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

33 ADDITIONAL CASH FLOW INFORMATION

	Notes	THE GROUP			THE BANK		
		2021 MUR'000	2020 (Restated) MUR'000	2019 (Restated) MUR'000	2021 MUR'000	2020 (Restated) MUR'000	2019 (Restated) MUR'000
(a) Cash and cash equivalents							
Cash in hand		28,782	40,108	42,087	28,782	40,108	42,087
Unrestricted balances with the Central Bank		16,893,152	8,500,527	3,988,536	16,893,152	8,500,527	3,988,536
Short term placements with other banks		43,312,526	39,092,753	33,808,173	43,312,526	39,092,753	33,808,173
Short term placements with the central bank		-	281,945	-	-	281,945	-
Current accounts with other banks		37,579,779	21,124,814	12,887,788	37,579,767	21,120,088	12,886,142
Allowance for impairment losses		(4,128)	(3,172)	(25,946)	(4,128)	(3,172)	(25,946)
	13	97,810,111	69,036,975	50,700,638	97,810,099	69,032,249	50,698,992
Bank overdrafts		(97)	(6,876)	(647)	(97)	(6,876)	(647)
		97,810,014	69,030,099	50,699,991	97,810,002	69,025,373	50,698,345
(b) Change in operating assets							
Net change in mandatory balances with the Central Bank		(102,844)	(308,251)	(346,038)	(102,844)	(308,251)	(346,038)
Net change in placement with the Central Bank		507,262	1,009,383	159,017	507,262	1,009,383	159,019
Net change in placement with the other banks		(7,347,091)	824,818	(7,966,092)	(7,347,091)	824,818	(7,966,092)
Net change in derivative financial instruments		(85,919)	422,634	152,457	(85,919)	(229,548)	116,076
Net change in loans and advances to banks		(1,410,719)	776,629	(206,984)	(1,410,719)	776,629	(206,984)
Net change in loans and advances to customers		3,905,400	(1,762,888)	(764,854)	3,905,400	(1,762,888)	(764,854)
Net change in investment securities		3,227,175	(2,432,270)	(10,901,117)	3,222,778	(3,300,007)	(10,926,637)
Net change in other assets		(28,017)	(5,215)	(11,137)	(25,262)	31,813	(22,942)
		(1,334,753)	(1,475,160)	(19,884,748)	(1,336,395)	(2,958,051)	(19,958,452)
(c) Change in operating liabilities							
Net change in due to banks		993,649	(23,411)	(902,854)	993,649	(23,411)	(902,854)
Net change in derivative financial instruments		103,224	(595,009)	(50,767)	103,224	57,173	(14,387)
Net change in debts issued		(1,083)	(149,023)	(149,607)	-	(13,649)	(30,970)
Net change in deposits from banks		268,361	82,259	(19,234)	268,361	82,259	(19,234)
Net change in deposits from customers		28,006,179	19,807,608	19,915,739	27,995,939	19,656,360	19,842,134
Net change in other liabilities		(177,810)	41,317	(24,594)	(185,378)	45,986	(12,329)
Net change in Financial liabilities measured at fair value through profit or loss		(4,398)	(867,741)	(25,515)	-	-	-
		29,188,122	18,296,000	18,743,168	29,175,795	19,804,718	18,862,360

	Notes	THE GROUP			THE BANK		
		2021 MUR'000	2020 (Restated) MUR'000	2019 (Restated) MUR'000	2021 MUR'000	2020 (Restated) MUR'000	2019 (Restated) MUR'000
(d) Non-cash items included in profit before tax							
Continuing operations							
Depreciation of property and equipment	19	35,633	35,714	36,362	35,633	35,713	36,361
Depreciation of right of use assets	21	34,140	33,579	-	34,140	33,579	-
Amortisation of intangible assets	20	41,966	40,923	71,997	41,966	40,923	38,586
Profit on disposal of property and equipment		-	(402)	-	-	(402)	-
Property and equipment written off	19	5,542	206	1,309	5,542	206	1,309
Intangible assets written off	20	9,487	-	134,903	9,487	-	-
Adjustment for property and equipment		853	32	1,293	853	32	1,293
Loss on termination of lease		24	-	-	24	-	-
Interest in lease liabilities	21	3,825	5,060	-	3,825	5,060	-
Retirement benefit obligation	30	14,782	14,953	13,697	14,782	14,953	13,697
Impairment loss on investment in subsidiary		-	-	-	-	-	189,563
Loss on winding up of subsidiary		-	-	57,210	-	-	-
Impairment on financial investments - held for trading		-	(54,600)	(12,472)	-	(54,600)	(12,472)
Net impairment loss on financial assets	8	470,747	839,095	468,380	465,131	839,095	468,380
Impairment on receivable from subsidiary	22	-	-	-	-	33,057	103,000
Disposal of subsidiary		(64,340)	-	-	-	-	-
		552,659	914,560	772,679	611,383	947,616	839,717
Discontinued operations							
Non-cash items included in profit before tax from discontinued operations		206	679	1,971	-	-	-
Depreciation of property and equipment		153	439	1,364	-	-	-
Amortisation of intangible assets		53	11	17	-	-	-
Profit on disposal of property and equipment		-	(367)	-	-	-	-
Retirement benefit obligation		-	536	655	-	-	-
Net impairment loss on financial assets		-	60	65	-	-	-
		206	679	1,971	-	-	-
		552,865	915,239	774,650	611,383	947,616	839,717