

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

26 OTHER LIABILITIES

	THE GROUP			THE BANK		
	2021	2020	2019	2021	2020	2019
	MUR'000	MUR'000	MUR'000	MUR'000	MUR'000	MUR'000
Dividend payable	85,102	344	344	85,102	344	344
Advance commission	210	253	50,369	210	253	50,369
Other payables	148,514	277,599	192,788	144,000	266,860	178,640
Loss allowance on financial guarantee contracts and loan commitments (Note 37)	29,576	7,361	10,476	29,576	7,361	10,476
Personnel expenses related accruals	149,105	211,578	204,958	149,105	211,578	203,701
	412,507	497,135	458,935	407,993	486,396	443,530

Accounted under other payables are funds received from deposit clients at reporting date which has not yet been allocated to the respective client accounts. Refer to Note 11 for more details on the restatement.

27 Financial liabilities measured at fair value through profit or loss

	THE GROUP	
	2020	2019
	MUR'000	MUR'000
Held for trading:		
Equities	4,398	813,783
Bonds	-	58,356
	4,398	872,139

Financial liabilities measured at FVTPL are portfolio of funds that are managed on a fair value basis by the subsidiary. The corresponding financial asset measured at FVTPL are disclosed in Note 17.