



**ALINES & CO.**

**Certified Public Accountants**  
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**REPORT OF THE AUDITORS  
TO MEMBERS OF BANK OF INDIA (UGANDA) LIMITED**

**Report on the Special Purpose Financial Statements**

We have reviewed the accompanying special purpose financial statements of Bank of India (Uganda) Limited which comprises the statement of financial position as at 31<sup>st</sup> March 2021 and the statement of profit or loss, together with the supporting schedules that includes other explanatory information attached.

**Responsibility of the Directors**

The directors of the company are responsible for the preparation of this special purpose financial statements that give true and fair views and for such internal controls as directors determine which are necessary to enable the preparation of the special purpose financial statements that are free from material misstatement, whether due to fraud or error.

**Responsibility of Auditors**

Our responsibility is to express a conclusion on the accompanying financial statements. We conducted our review in accordance with International Standard on Review Engagements (ISRE) 2400, Engagements to Review Historical Financial Statements. The Standard requires us to conclude whether anything has come to our attention that causes us to believe that the financial reporting statements, taken as a whole are not prepared in all material respects in accordance with the applicable financial reporting framework. This standard also requires us to comply with relevant ethical requirements. A review of financial statements in accordance with ISRE 2400 (Revised) is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures and evaluates the evidence obtained.

We do not express an audit opinion on these financial statements as the procedures to review are less than those to perform an audit in accordance with International Standards on Auditing.

**Conclusion**

Nothing has come to our attention that causes us to believe that the special purpose financial statements does not give a true and fair view of the financial position of the entity as at 31<sup>st</sup> March 2021, and of its financial performance for the year ended. We have received all the relevant information and documents which we based on to our conclusion of true and fair view of the financial position as of 31<sup>st</sup> March 2021.

**Restriction on distribution or use**

This report is solely to the Bank directors as a body, to help provide an independent review of the special purpose financial statements of Bank of India (Uganda) Limited for consolidation with the financial statements of Bank of India (India) main Office and should not be used for any other purpose. Our scope of review does not consist of a full audit of the special purpose financial statements and therefore we do not express an opinion.

WALUGYO SAMUEL P0130  
Certified Public Accountants,  
Kampala

Date ..... 26/04/2021



The Firm Is Licenced and regulated by the Institute of Certified Public Accountants of Uganda

Partners: Walugyo Samuel Bsc(Muk).CPA (K).CPA(U) | Twesigye M.B Alex Bsc (Muk),MBA, ACCA, CPA(U)



BANK OF INDIA (UGANDA) LTD

For Foreign Branches Only

FORM 'A'

BALANCE SHEET AS AT 31ST MARCH, 2021

(The Balance Sheet has been prepared in conformity with Form 'A' of the Third Schedule to the Banking Regulation Act, 1949)

|                                       | Sch | AS ON                          | AS ON                            |
|---------------------------------------|-----|--------------------------------|----------------------------------|
|                                       |     | 31.03.2021<br>(Current Period) | 31.03.2020<br>(Previous Period)  |
| <b>CAPITAL AND LIABILITIES</b>        | No. | (Local Currency)               | (Local Currency)                 |
| CAPITAL                               | 1   | 27,000,000,000                 | 27,000,000,000.00                |
| RESERVES & SURPLUS                    | 2   | 21,639,948,667                 | 17,140,350,860.14                |
| DEPOSITS                              | 3   | 264,987,326,437                | 233,325,027,046.90               |
| BORROWINGS                            | 4   | 12,827,500,000                 | -                                |
| OTHER LIABILITIES AND PROVISIONS      | 5   | 18,704,463,985                 | 8,818,510,665.40                 |
| <b>TOTAL :</b>                        |     | <b>345,159,239,089</b>         | <b>286,283,888,572.44</b>        |
| <b>ASSETS</b>                         |     |                                |                                  |
| CASH AND BALANCES WITH CENTRAL BANK   | 6   | X X X X X X<br>37,303,521,297  | X X X X X X<br>35,122,651,691.39 |
| BALANCES WITH BANKS AND MONEY AT CALL | 7   | X X X X X X<br>62,679,641,198  | X X X X X X<br>40,929,773,757.66 |
| INVESTMENTS                           | 8   | 46,843,785,100                 | 24,193,984,280.00                |
| ADVANCES                              | 9   | 188,952,036,733                | 178,753,162,348.93               |
| FIXED ASSETS                          | 10  | 6,174,345,837                  | 2,443,041,525.62                 |
| OTHER ASSETS                          | 11  | 3,205,908,924                  | 4,841,274,968.84                 |
| <b>TOTAL</b>                          |     | <b>345,159,239,089</b>         | <b>286,283,888,572.44</b>        |
| CONTINGENT LIABILITIES                | 12  | 14,218,817,507                 | 12,251,784,759                   |
| BILLS FOR COLLECTION                  |     | 0.00                           |                                  |

We certify that -

( i ) The balance-sheet and schedules/annexures thereto have been prepared in accordance with Accounting Policy mentioned in Schedule 17 of Bank's last year's balance sheet

and amendments thereto.

( ii ) Income/expenditure is recognised as per the procedure devised by the Bank in accordance with the prescribed norms, and

( iii ) Physical verification of Bank's fixed asset has been carried out.

Date :

  
Chief Manager

  
Chief Executive

Subject to Audit Report of even date



# BANK OF INDIA (UGANDA) LTD

## SCHEDULE 1 - CAPITAL

|      |  | AS ON<br>31.03.2021<br>(Current Period)<br>(Local Currency) | AS ON<br>31.03.2020<br>(Previous Period)<br>(Local Currency) |
|------|--|---|--|
| I.   | <b>AUTHORISED</b>  | XXXXXXXXXX  | XXXXXXXXXX   |
|      | XXXXXXXXX Number of Equity Shares ( Previous Year<br>XXXXXXXXX) Equity Shares of (curr) .....each                | 27,000,000,000  | 27,000,000,000   |
|      |  |   |  |
| II.  | <b>ISSUED AND SUBSCRIBED</b>   |   |  |
|      | .....Number of Equity Shares ( Previous Year<br>XXXXXXXXX) Equity Shares of (curr) .....each                     | 27000000000.00  | 27,000,000,000   |
|      |  |   |  |
| III. | <b>PAID UP CAPITAL</b>   |   |  |
|      | .....Number of Equity Shares ( Previous Year XXXXXXXX)<br>Equity Shares of (curr)BWP 50000000 each fully paid-up | 27000000000.00  | 27,000,000,000   |
|      | Add: Amount of shares forfeited  |   |  |
|      |  |   |  |
|      | <b>TOTAL</b>   | <b>27000000000.00</b>                                       | <b>27,000,000,000.00</b>                                     |
|      |  |   |  |

Date :

  
\_\_\_\_\_  
Chief Manager

  
\_\_\_\_\_  
Chief Executive

  
\_\_\_\_\_  
Chartered Accountant





BANK OF INDIA (UGANDA) LTD

SCHEDULE 2 - RESERVES & SURPLUS

|   | AS ON<br>31.03.2021<br>(Current Period)<br>(Local Currency) | AS ON<br>31.03.2020<br>(Previous Period)<br>(Local Currency) |
|---|---|--|
| <b>I. STATUTORY RESERVE</b>                               |   |  |
| Opening Balance   |   |  |
| Additions during the year                                 |   |  |
| Deductions during the year                                |   |  |
| <b>TOTAL I</b>  | 0.00  | 0.00   |
| <b>II. CAPITAL RESERVE</b>                                |   |  |
| <b>A) REVALUATION RESERVE</b>                             |   |  |
| Opening Balance   |   |  |
| Additions during the year                                 |   |  |
| Less: Depreciation /adjustments on a/c of revaluation     |   |  |
| <b>TOTAL (A)</b>  | 0.00  | 0.00   |
| <b>B) OTHERS</b>  |   |  |
| <b>i) Profit on sale of Investments- Held to Maturity</b> |   |  |
| Opening Balance   |   |  |
| Additions during the year                                 |   |  |
| Deductions during the year                                |   |  |
| <b>SUB TOTAL (i)</b>                                      | 0.00  | 0.00   |
| <b>ii) Foreign Currency Translation Reserve</b>           |   |  |
| Opening Balance   |   |  |
| Additions during the year                                 |   |  |
| Deductions during the year                                |   |  |
| <b>SUB TOTAL (ii)</b>                                     | 0.00  | 0.00   |
| <b>iii) Special Reserve - Currency Swaps</b>              |   |  |
| Opening Balance   |   |  |
| Additions during the year                                 |   |  |
| Deductions during the year                                |   |  |
| <b>SUB TOTAL (iii)</b>                                    | 0.00  | 0.00   |
| <b>TOTAL (B)</b>  | 0.00  | 0.00   |
| <b>TOTAL (II) (A+B)</b>                                   | 0.00  | 0.00   |
| <b>III. SHARE PREMIUM</b>                                 |   |  |
| Opening Balance   |   |  |
| Additions during the year                                 |   |  |
| Deductions during the year                                |   |  |
| <b>TOTAL III</b>  | -   | 0.00   |
| <b>IV. REVENUE &amp; OTHER RESERVES</b>                   |   |  |
| <b>i) Revenue Reserve</b>                                 |   |  |
| Opening Balance   | 15,440,247,381  | 10,806,454,288   |
| Additions during the year                                 | 4,814,486,384   | 4,633,773,095  |
| Deductions during the year                                |   |  |
| <b>SUB TOTAL (i)</b>                                      | 20,254,733,765  | 15,440,227,383   |
| <b>ii) Other ( specify) Reserve</b>                       |   |  |
| Opening Balance   |   |  |
| Additions during the year                                 |   |  |
| Deductions during the year                                |   |  |
| <b>SUB TOTAL (ii)</b>                                     | -   | -  |
| <b>TOTAL IV</b>   | 20,254,733,765  | 15,440,227,383   |
| <b>V Balance in Profit and Loss Account</b>               |   |  |
|   | 1,386,214,902   | 1,700,123,477  |
| <b>TOTAL ( I TO V)</b>                                    | 21,639,948,667  | 17,140,350,860   |

Date :





Chief Manager                      Chief Executive                      Chartered Accountant







**BANK OF INDIA (UGANDA) LTD**

**SCHEDULE 4 - BORROWINGS**

|                 |   | AS ON<br>31.03.2021<br>(Current Period)<br>(Local Currency) | AS ON<br>31.03.2020<br>(Previous Period)<br>(Local Currency) |
|-----------------|---|---|--|
| II.             | Borrowings outside India (Give details below) | 12,827,500,000<br>xxxxxxxxxx                                | xxxxxxxxxx   |
| <b>TOTAL II</b> |   | <b>12827500000.00</b>                                       | <b>0.00</b>  |

Secured borrowings included in II above in Local Currency 0.00

Note : Inter Branch transactions should not be included in this schedule.  
These transactions should be included under "Inter-office adjustments" in  
Schedule - 5 Item II (b).

**DETAILS OF BORROWINGS OUTSIDE INDIA :-**

|      |
|------|
| 0.00 |
|------|

Date :





Chief Manager

Chief Executive

Chartered Accountant



**BANK OF INDIA (UGANDA) LTD**

**SCHEDULE 5 - OTHER LIABILITIES AND PROVISIONS**

|   | AS ON<br>31.03.2021<br>(Current Period)<br>(Local Currency) | AS ON<br>31.03.2020<br>(Previous Period)<br>(Local Currency) |
|---|---|--|
| I. Bills Payable  | xxxxxxxxxx  | xxxxxxxxxx   |
| a) Drafts Payable   |   |  |
| b) Payslips Issued  | 29,491,000  | 27,991,000   |
| TOTAL I   | 29,491,000  | 27,991,000   |
| II. Inter Office Adjustments  | xxxxxxxxxx  | xxxxxxxxxx   |
| a) Head Office Account  |   |  |
| b) Other Branches, if any   |   |  |
| TOTAL II  | -   | -  |
| III. Interest Accrued   | 4,979,764,254.90  | 4,162,569,186  |
| IV. Others including Provisions   | xxxxxxxxxx  | xxxxxxxxxx   |
| a) Sundry Credits   | 8,407,301,953   | 2,318,535,204  |
| b) Provision for Taxes  | 793,695,766   | 484,617,016  |
| c) Reserve for Investment   |   |  |
| d) Reserve for Standard Assets  | 1,853,458,332   | 1,783,324,861  |
| e) Reserve for Other Assets   |   |  |
| f) Reserve for Loan Losses (NPA)  | 2,244,502,739   | 41,473,398   |
| g) Unremitted Profit (HO FUNDS)   |   |  |
| h) Legal Earned Reserve (HO FUNDS)  |   |  |
| i) H. O. Subvention Fund (HO FUNDS)   |   |  |
| j) HO fund General Resv for Cayman Island (HO FUNDS)                          |   |  |
| k) General Reserve Unallocated (HO FUNDS)                                     |   |  |
| l) Retained HOAE (HO FUNDS)   |   |  |
| m) Assigned Capital at Foreign Branches (HO FUNDS)                            |   |  |
| n) Remittance from HO ( only for London br.)                                  |   |  |
| o) Reserve for banking risk(only for Paris br.)                               |   |  |
| p) Provision for Country Risk + HO funds for country risk(only for Paris br.) |   |  |
| q) Rebate on Bills Discounted   |   |  |
| r) Liability for SWAP FC  |   |  |
| s) CAPITAL RESERVE (ONLY FOR NAIROBI BR.)                                     |   |  |
| t) Medium Term Loans II ( only for London Br.)                                |   |  |
| u) Amortisation of Premium  |   |  |
| v) General Reserve Unallocated(not HO funds)                                  |   |  |
| w) Capital ( Tier I) ( For Jersey Br only)                                    |   |  |
| x) Deferred Tax Liability   |   |  |
| y) Other Liabilities  | 396,249,939   |  |
| z) Revaluation profit   | -   |  |
| z1)   |   |  |
| TOTAL IV  | 13,695,208,730  | 4,627,950,479  |
| TOTAL OF I + II + III + IV  | 18,704,463,985  | 8,818,510,665  |

  
Chief Manager

  
Chief Executive

  
Chartered Accountant



**BANK OF INDIA (UGANDA) LTD**

**SCHEDULE 6 - CASH AND BALANCES WITH CENTRAL BANK  
MONETARY AUTHORITY OF COUNTRY**

|   | AS ON<br>31.03.2021<br>(Current Period)<br>(Local Currency) | AS ON<br>31.03.2020<br>(Previous Period)<br>(Local Currency) |
|---|---|--|
| I. <u>Cash in Hand (Including Foreign Currency Notes)</u>               | 5,502,341,965<br>xxxxxxxxxxxx                               | 2,344,112,340<br>xxxxxxxxxxxx                                |
| II. <u>Balances with Central Bank Monetary Authority of the Country</u> | xxxxxxxxxxxx  | xxxxxxxxxxxx   |
|   | xxxxxxxxxxxx  | xxxxxxxxxxxx   |
| a) In Current Accounts  | 31,801,179,332  | 30,778,539,351.39  |
| b) In Other Accounts  | -   | 2,000,000,000.00   |
| <b>Total (a) &amp; (b)</b>  | <b>31,801,179,332</b>                                       | <b>32,778,539,351.39</b>                                     |
| <b>Total I &amp; II</b>   | <b>37,303,521,297</b>                                       | <b>35,122,651,691.39</b>                                     |







**SCHEDULE 7 - BALANCES WITH BANKS & MONEY AT CALL & SHORT NOTICE**

|     |                                 | AS ON<br>31.03.2021<br>(Current Period)<br>(Local Currency) | AS ON<br>31.03.2020<br>(Previous Period)<br>(Local Currency) |
|-----|---------------------------------|---|--|
| II. | Outside India                   | xxxxxxxxxxx   | xxxxxxxxxxx  |
|     | a) In Current Accounts          | 22,869,888,935  |  |
|     | b) In Other Deposit Accounts    | 39,809,752,263  |  |
|     | c) Money at Call & Short Notice |   | 40,929,773,758   |
|     | <b>TOTAL item a, b and c</b>    | <b>62,679,641,198</b>                                       | <b>40929773757.66</b>  |

*(Handwritten signatures)*

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**SCHEDULE 8 - INVESTMENTS**

|     |  | AS ON<br>31.03.2021<br>(Current Period)<br>(Local Currency) | AS ON<br>31.03.2020<br>(Previous Period)<br>(Local Currency) |
|-----|--|---|--|
| II. | Investments outside India in                           | xxxxxxxxxx  | xxxxxxxxxx   |
|     | i) Government Securities (including Local Authorities) | 46,843,785,100  | 24,193,984,280   |
|     |  | xxxxxxxxxx  | xxxxxxxxxx   |
|     | ii) Subsidiaries and/or Joint Ventures abroad          |   |  |
|     | iii) Other Investments ( to be specified)              |   |  |
|     | <b>TOTAL II</b>  | <b>46,843,785,100</b>                                       | <b>24,193,984,280</b>  |

Date :





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**Chief Manager**                      **Chief Executive**                      **Chartered Accountant**





**BANK OF INDIA (UGANDA) LTD**

**SCHEDULE 9 - ADVANCES**

|   | AS ON<br>31.03.2021<br>(Current Period)<br>(Local Currency) | AS ON<br>31.03.2020<br>(Previous Period)<br>(Local Currency) |
|---|---|--|
| <b>I. Bills Purchased and Discounted</b>              | xxxxxxxxxx  | xxxxxxxxxx   |
| Cheque Purchased/Bills Purchased/ Negotiated          |   |  |
| Past due Bills Purchased                              |   |  |
| Bills Discounted - (including Medium Term)            |   |  |
| Past due Bills discounted                             |   |  |
| Bills receivable under L/Cs                           |   |  |
| Unpaid Bills receivable under L/Cs                    |   |  |
| Foreign Bills Purchased/Negotiated                    |   |  |
| Past due Foreign Bills Purchased                      |   |  |
| Total I   | -   | -  |
| <b>II. Overdrafts &amp; Loans repayable on demand</b> | xxxxxxxxxx  | xxxxxxxxxx   |
| Loan - (Demand)                                       | 244,066,692   | 214,716,769  |
| Overdrafts  | 62,084,076,451  | 57,559,605,261   |
| Suspense Accounts (Debits of Advance Nature)          | -   |  |
| Import Trust Receipts                                 |   |  |
| Export Credit - Advances                              |   |  |
|   |   |  |
|   |   |  |
|   |   |  |
| Total II  | 62,328,143,143  | 57,774,322,030   |
| <b>III. Term Loans</b>                                | 126,623,893,590   | 120,978,840,319  |
| <b>Total - Advances I + II + III</b>                  | 188,952,036,733   | 178,753,162,349  |

Note: All interest bearing loans and advances granted to staff should be shown in Schedule 9 under respective sub-items such as Loans (Demand), Overdrafts etc.

Note: All non-interest bearing loans and advances granted to staff should be shown in Schedule 11 under item VI - Others k).

  
Chief Manager

  
Chief Executive

  
Chartered Accountant

Date :



ANNEXURE TO SCHEDULE 9 - PART A  
(SPECIAL RETURN FOR THE PURPOSE OF CAPITAL ADEQUACY MEASURES) AS ON 31ST MARCH, 2021

| PARTICULARS OF ADVANCES  | RISK WEIGHT % | AMOUNT OUTSTANDING AS ON 31ST MARCH 2021 | PROVISION FOR N.P.A. | UNREALISED INTEREST/ INCOME | AGGREGATE OF CASH MARGIN/DEPOSIT/CREDIT BALANCES IN CURRENT OR OTHER ACCOUNTS NOT FARMARKED FOR SPECIFIC PURPOSES AND FREE FROM ANY LIEN | NET (IF NEGATIVE PUT ZERO) (1-2-3-4) |
|--|---------------|--|----------------------|-----------------------------|--|--------------------------------------|
|  |               | 1  | 2                    | 3                           | 4  | 5                                    |
| a) Claims on Central Government:   | 0%            |  |                      |                             |  | 0.00                                 |
| b) Claims guaranteed by Government of India:   | 0%            |  |                      |                             |  | 0.00                                 |
| c) Claims on State Government:   | 0%            |  |                      |                             |  | 0.00                                 |
| d) Claims Guaranteed by State Government:  | 0%            |  |                      |                             |  | 0.00                                 |
| e) Claims on Public sector undertakings of Government of India:  | 100%          |  |                      |                             |  | 0.00                                 |
| f) Claims on Public sector undertakings of State Government:   | 100%          |  |                      |                             |  | 0.00                                 |
| g) Bills Negotiated under LCs of our Branches #:   | 100%          |  |                      |                             |  | 0.00                                 |
| h) Claims on Banks ( All claims on banks including but not limited to Bills Negotiated / Buyer's credit under L/Cs/ Letter of comforts of other banks, loans collateralised by deposits of other banks, loans guaranteed by other banks ): | 20%           |  | 5                    |                             |  | -                                    |
| i) Others:   | 100%          | 188,952,036,732.97                       | 2,244,502,739        | 1,121,673                   | 0.00   | 186,706,412,321                      |
| <b>Total</b>   |               | <b>188,952,036,733</b>                   | <b>2,244,502,739</b> | <b>1,121,673</b>            | <b>0.00</b>  | <b>186,706,412,321</b>               |

1 # Details to be given in Annexure to Schedule 9 Part B  
 2 \* Total should tally with CA19 (Total Assets Classification)  
 \*\* Total should tally with total provision as per CA-19  
 \*\*\* Total should tally with total of CA-19A  
 [ Allocation of Advances (v) (b) (4)(d) ]  
 \$ Should tally with item H, column 1 amount outstanding of Annexure to Schedule 9 Part A (NPA) under Basel framework plus ( Basel II Annexure 1 - Sr. No. 6 - Claims on domestic banks column 4 ledger outstanding plus Sr. No. 7 - Claims on foreign banks column 4 ledger outstanding )

 Chief Manager  
 CWP Executive  
 Chartered Accountant





BANK OF INDIA (UGANDA) LTD

(Revised September 2008)

0.00



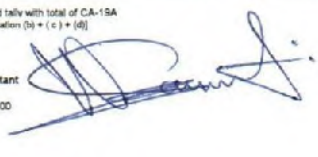
ANNEXURE TO SCHEDULE 9 - PART AA ( For NPA Accounts only)  
 (SPECIAL RETURN FOR THE PURPOSE OF CAPITAL ADEQUACY MEASURES) AS ON 31ST MARCH 2021

| PARTICULARS OF ADVANCES  | RISK WEIGHT % | AMOUNT                             | PROVISION            | UNREALISED       | AGGREGATE OF CASH  | NET                              | Amount of NPA secured  |
|--|---------------|------------------------------------|----------------------|------------------|--|----------------------------------|--|
|  |               | OUTSTANDING AS ON 31ST MARCH, 2021 | FOR N.P.A.           | INTEREST/ INCOME | MARGIN/DEPOSIT/CREDIT BALANCES IN CURRENT OR OTHER ACCOUNTS NOT EARMARKED FOR SPECIFIC PURPOSES AND FREE FROM ANY LIEN | (IF NEGATIVE PUT ZERO) (1-2-3-4) | by physical collateral. (In cases where the amount of provisions held is atleast 15% of the outstanding) |
|  |               | 1                                  | 2                    | 3                | 4  | 5                                | 6  |
| a) Claims on Central Government.   | 0%            |                                    |                      |                  |  | 0.00                             |  |
| b) Claims guaranteed by Government of India.   | 0%            |                                    |                      |                  |  | 0.00                             |  |
| c) Claims on State Government.   | 0%            |                                    |                      |                  |  | 0.00                             |  |
| d) Claims Guaranteed by State Government   | 0%            |                                    |                      |                  |  | 0.00                             |  |
| e) Claims on Public sector undertakings of Government of India   | 100%          |                                    |                      |                  |  | 0.00                             |  |
| f) Claims on Public sector undertakings of State Government  | 100%          |                                    |                      |                  |  | 0.00                             |  |
| g) Bills Negotiated under LCs of our Branches #  | 100%          |                                    |                      |                  |  | 0.00                             |  |
| h) Claims on Banks ( All claims on banks including but not limited to Bills negotiated / Buyer's credit under LCs/ Letter of comforts of other banks, loans collateralised by deposits of other banks, loans guaranteed by other banks.) | 20%           |                                    |                      |                  |  | 0.00                             |  |
| i) Others  | 100%          | 2,244,502,739                      | 2,244,502,739        | 1,121,673        |  | 0.00                             | 2,244,502,739.02   |
| <b>Total</b>   |               | <b>2,244,502,739</b>               | <b>2,244,502,739</b> | <b>1,121,673</b> |  | <b>0.00</b>                      | <b>2,244,502,739.02</b>  |

\* Total should tally with CA10 (Assets Classification (b) + (c) + (d))

\*\* Total should tally with total provision as per CA-19 (Allocation of Advances (iv) (b)+(c)+(d))

\*\*\* Total should tally with total of CA-15A (Assets Classification (b) + (c) + (d))




  
 Chief Manager      Chief Executive      Chartered Accountant



**BANK OF INDIA (UGANDA) LTD**

Annexure to Schedule 9 (Part – D)

(Special Return for the purpose of segment reporting)

Details of Assets & Income of Wholesale Advances as on 31ST MARCH, 2021

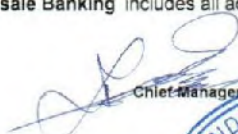
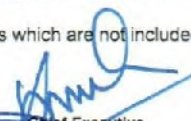

| S.No | Particulars  | Advances        | Interest Earned (Sch 13 Part I) | Other Income  |
|------|--|-----------------|---------------------------------|---------------|
| A    | Wholesale Banking  | -               | -                               | -             |
| B    | Total  | 188,952,036,733 | 20,208,655,813                  | 2,960,547,061 |
| C    | % of Wholesale to Total (A/B)                                  | -               | XXXXXXXX                        | XXXXXXXX      |
| D    | Yield on Total advances (Int. Earned/Total Advances)           | 0               | XXXXXXXX                        | XXXXXXXX      |
| E    | Yield on wholesale advances (Int. Earned / Wholesale Advances) | #DIV/0!         | XXXXXXXX                        | XXXXXXXX      |


The segments are defined as under :-

**Retail Banking** would include exposures which fulfil following two criteria :-

- (i) Exposure – The maximum aggregate exposure upto Rs 5 crores.
- (ii) Total annual turnover is less than Rs.50 crore i.e. the average turnover of the last three years in the case of existing entities and projected turnover in case of new entities.

**Wholesale Banking** includes all advances which are not included under 'Retail Banking'.

 Chief Manager
  Chief Executive
  Chartered Accountant





## SCHEDULE 10 - FIXED ASSETS AS ON 31ST MARCH, 2021

Sheet No. 1

| BLOCK | DESCRIPTION   | GROSS BLOCK<br>BALANCE AS ON<br>31-03-2018 * | ADDITIONS DURING THE PERIOD ENDED 31.03.2021 |                               |               | DEDUCTIONS DURING THE PERIOD ENDED 31.03.2021 |                             |               | GROSS BLOCK<br>CLOSING BALANCE<br>AS ON<br>31ST MARCH, 2021<br>(3 + 4 + 5 + 6 - 7 - 8 - 9) |
|-------|---|--|--|-------------------------------|---------------|---|-----------------------------|---------------|--|
|       |   |  | PURCHASES                                    | TRANSFERS<br>FROM<br>BRANCHES | DUE TO<br>MOC | SALES/<br>WRITE - OFF                         | TRANSFERS<br>TO<br>BRANCHES | DUE TO<br>MOC |  |
| 1     | 2   | 3  | 4  | 5                             | 6             | 7   | 8                           | 9             | 10   |
| I.    | PREMISES  |  |  |                               |               |   |                             |               | -  |
| II.   | FURNITURE & FIXTURES  |  |  |                               |               |   |                             |               | -  |
| A     | Furniture, Fixture and Equipments (Item i to vi, xv, xvii, xviii) | 541,252,694<br>XXXXXX                        | 31,702,935<br>XXXXXX                         | XXXXXX                        | XXXXXX        | XXXXXX  | XXXXXX                      | XXXXXX        | 572,955,629<br>XXXXXX  |
| B     | Electric Fittings and Equipments (Item xii, xiv)                  | 640,386,435                                  | 27,208,131                                   |                               |               |   |                             |               | 668,194,566  |
| C     | Airconditioning plant etc. and Business machine (Item viii to x)  | 340,856,807<br>XXXXXX                        | 73,340,576<br>XXXXXX                         | XXXXXX                        | XXXXXX        | XXXXXX  | XXXXXX                      | XXXXXX        | 414,236,383<br>XXXXXX  |
| D     | Motor Cars, Vans and Motor Cycles (Item xi)                       | 160,000,000                                  | -  |                               |               |   |                             |               | 160,000,000  |
| E     | Cycles (Item xvi)   | 1,480,551,513                                | 8,448,667,661                                |                               |               |   |                             |               | 9,940,219,174  |
| F     | Data Processing Machines including Computers (Item x)             | 2,051,971,648                                | 52,359,781                                   |                               |               |   |                             |               | 2,104,331,429  |
|       | TOTAL OF II   | 5,225,658,097                                | 8,634,279,084                                | 0.00                          | 0.00          | 0.00  | 0.00                        | 0.00          | 13,859,937,181   |
|       | GRAND TOTAL (I + II)  | 5,225,658,097                                | 8,634,279,084                                | 0.00                          | 0.00          | 0.00  | 0.00                        | 0.00          | 13,859,937,181   |

\* THE FIGURES REPORTED IN THIS COLUMN MUST AGREE WITH THE CLOSING BALANCES OF 31ST MARCH, 2018

THE OPENING/CLOSING BALANCES OF GROSS BLOCK MUST AGREE WITH THE BALANCE IN YOUR GENERAL LEDGER A/C FURNITURE &amp; FIXTURES/REGISTER OF FURNITURE &amp; FIXTURES.

NOTE: For detailed description of Items of Furniture &amp; Fixtures, please Refer to Manual of Instructions, Volume No. 2, Chapter 26.

Date: \_\_\_\_\_


  
Chief Manager


  
Chief Executive


  
Chartered Accountant


SCHEDULE 10 - FIXED ASSETS ACCUMULATED DEPRECIATION AS ON

31.03.2021

Sheet No. 2

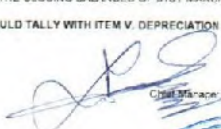
Amount in Local Currency

| BLOCK | DESCRIPTION  | ACCUMULATED *<br>DEPRECIATION<br>AS ON 31-03-2018 | DEPRECIATION   |                                     |               | DEPRECIATION                                  |                                   |               | ACCUMULATED<br>DEPRECIATION<br>CLOSING BALANCE<br>AS ON<br>31ST MARCH, 2021<br><br>(11+12+13+14+15+16+17) | WRITTEN DOWN VALUE (D.V.) |                            |
|-------|--|---|--|-------------------------------------|---------------|---|-----------------------------------|---------------|---|---------------------------|----------------------------|
|       |  |   | ADDITIONS DURING THE PERIOD ENDED 31-03-2021           |                                     |               | DEDUCTIONS DURING THE PERIOD ENDED 31-03-2021 |                                   |               |   | AS ON<br>31.03.2021       | AS ON<br>31.03.2020        |
|       |  |   | FROM PROFIT<br>&<br>LOSS ACCOUNT<br><br>Refer Note (a) | TRANSFERS<br>FROM OTHER<br>BRANCHES | DUE TO<br>MOC | ON SALES/<br>WRITE - OFF                      | TRANSFERS TO<br>OTHER<br>BRANCHES | DUE TO<br>MOC |   | (10 - 18)                 |                            |
| 11    | 12   | 13  | 14   | 15                                  | 16            | 17  | 18                                | 19            | 20  |                           |                            |
| I     | PREMISES   |   |  |                                     |               |   |                                   |               |   |                           |                            |
| II    | FURNITURE & FIXTURES   |   |  |                                     |               |   |                                   |               |   |                           |                            |
| A     | Furniture, Fixture and Equipments (Item i to vi, xv, xvii, xviii)        | 385,199,041<br>XXXXXXXX                           | 72,976,800<br>XXXXXXXX                                 | XXXXXXXX                            | XXXXXXXX      | XXXXXXXX                                      | XXXXXXXX                          | XXXXXXXX      | 458,175,841<br>XXXXXXXX   | 114,779,788<br>XXXXXXXX   | 151,143,342<br>XXXXXXXX    |
| B     | Electric Fittings and Equipments (Item xii, xiv)                         | 519,354,168<br>XXXXXXXX                           | 74,564,941<br>XXXXXXXX                                 | XXXXXXXX                            | XXXXXXXX      | XXXXXXXX                                      | XXXXXXXX                          | XXXXXXXX      | 593,919,107<br>XXXXXXXX   | 74,275,458<br>XXXXXXXX    | 1,274,180,261<br>XXXXXXXX  |
| C     | Airconditioning plant etc. and Business machine (Item vii to<br>XXXXXXXX | 289,532,190<br>XXXXXXXX                           | 61,076,022<br>XXXXXXXX                                 | XXXXXXXX                            | XXXXXXXX      | XXXXXXXX                                      | XXXXXXXX                          | XXXXXXXX      | 350,608,212<br>XXXXXXXX   | 63,028,171<br>XXXXXXXX    | 1,048,934,900<br>XXXXXXXX  |
| D     | Motor Cars, Vans and Motor Cycles (Item xi)                              | 100,837,466<br>XXXXXXXX                           | 39,375,926<br>XXXXXXXX                                 | XXXXXXXX                            | XXXXXXXX      | XXXXXXXX                                      | XXXXXXXX                          | XXXXXXXX      | 140,213,392<br>XXXXXXXX   | 19,687,500<br>XXXXXXXX    | 459,374,999<br>XXXXXXXX    |
| E     | Cycles (Item xv)   | 1,329,427,801<br>XXXXXXXX                         | 2,888,077,364<br>XXXXXXXX                              | XXXXXXXX                            | XXXXXXXX      | XXXXXXXX                                      | XXXXXXXX                          | XXXXXXXX      | 4,217,505,165<br>XXXXXXXX   | 5,724,714,209<br>XXXXXXXX | 144,808,488.10<br>XXXXXXXX |
| F     | Data Processing Machines including Computers (Item x)                    | 1,205,175,276<br>XXXXXXXX                         | 861,894,443<br>XXXXXXXX                                | XXXXXXXX                            | XXXXXXXX      | XXXXXXXX                                      | XXXXXXXX                          | XXXXXXXX      | 1,827,070,219<br>XXXXXXXX   | 1,77,200,710<br>XXXXXXXX  | 584,959,667.00<br>XXXXXXXX |
|       | TOTAL I  | 3,889,628,789                                     | 3,765,894,675  | -                                   | 0.00          | 0.00  | 0.00                              | 0.00          | 7,685,591,344   | 6,174,345,837             | 24,435,416,23.62           |
|       | TOTAL I + II   | 3,889,628,789                                     | 3,765,894,675  | -                                   | 0.00          | 0.00  | 0.00                              | 0.00          | 7,685,591,344   | 6,174,345,837             | 24,435,416,23.62           |

\* THE FIGURES REPORTED IN THIS COLUMN MUST AGREE WITH THE CLOSING BALANCES OF 31ST MARCH, 2018

Note: (a) THE FIGURES REPORTED UNDER TOTAL (II) IN COLUMN 12 SHOULD TALLY WITH ITEM V, DEPRECIATION ON BANK'S PROPERTY IN SCHEDULE 16 OF FORM 'B'.

Date: \_\_\_\_\_

 Chief Finance Officer  
 Chief Executive  
 Chartered Accountant





**BANK OF INDIA (UGANDA) LTD**

**SCHEDULE 11 - OTHER ASSETS**

|      |   | AS ON<br>31.03.2021<br>(Current Period)<br>(Local Currency) | AS ON<br>31.03.2020<br>(Previous Period)<br>(Local Currency) |
|------|---|---|--|
| I.   | Inter-Office Adjustment (Branch Adjustment)           |   | 1,721,360,000  |
| II.  | Interest Accrued                                      | 1,973,882,530   | 1,156,015,624  |
| III. | Tax paid in advance/tax deducted at source            |   |  |
| IV.  | Stationery, Stamps and Stamped Documents              |   |  |
| V.   | Non-Banking assets acquired in satisfaction of claim' |   |  |
| VI.  | Others  | xxxxxxxxxxx   | xxxxxxxxxxx  |
|      | a) Suspense Accounts (Debits) of Other Assets Nature  | -   |  |
|      | b) Accumulated Loss carried forward a/c               |   |  |
|      | c) Swap A/c.  |   |  |
|      | d) Clearing Adjustments                               | 48,057,538  |  |
|      | e) Currency Position                                  |   |  |
|      | f) Trade A/c. (Forex)                                 |   |  |
|      | g) Non-Interest bearing Loans/ Advances to Staff      | 5,304,667   | 8,220,000  |
|      | h) capital work in process                            |   |  |
|      | i) Deferred Tax Assets **                             | 321,391,108   | 1,073,901,765  |
|      | j) Security Deposit                                   | 102,515,805   | 106,842,940  |
|      | k) Interest   |   |  |
|      | l) Defered Tax  |   |  |
|      | m) GST Refundable                                     |   |  |
|      | n) Interest Accured on Term Deposits                  |   |  |
|      | o) Miscellaneous total                                | 5,525,000   | 183,484,446  |
|      | p) Pre paid expenses                                  | 749,232,276   | 590,450,194  |
|      | q) Petty Cash   |   | 1,000,000  |
|      | r)  |   |  |
|      | Total VI  | 1,232,026,394   | 1,963,899,345  |
|      | Total I to VI   | 3,205,908,924   | 4,841,274,969  |

\* Details of Placements (including vostro Rupee balances) with Treasury Branch, Other Indian Branches and Foreign Branches included in above must be given seperately with the name of the Branch and amount. Total should agree with Item I.

\*\* Full details of Deferred Tax Assets / Liability including treatement in books should be given seperately.

Date :



**Chief Manager**



**Chief Executive**



**Chartered Accountant**





**BANK OF INDIA (UGANDA) LTD**

**SCHEDULE 12 - CONTINGENT LIABILITIES**

|      |  | AS ON<br>31.03.2021<br>(Current Period)<br>(Local Currency) | AS ON<br>31.03.2020<br>(Previous Period)<br>(Local Currency) |
|------|--|---|--|
| I.   | Claim against the Bank not acknowledged as debts (Details as per attached sheet) |   |  |
| II.  | Liability for partly paid investments  |   |  |
| III. | Liability on account of outstanding forward exchange contracts                   |   |  |
| IV.  | Guarantee given on behalf of constituents  | xxxxxxxxxx  | xxxxxxxxxx   |
|      | a) In India  | 4,664,373,842   | 1023827309.00  |
|      | b) Outside India   | 7,331,552,553   | 5724466116.00  |
| V.   | Acceptances, endorsements and other obligations                                  | xxxxxxxxxx  | xxxxxxxxxx   |
|      | a) Bank's Liability for Credits opened for customers                             | 2,222,891,112   | 5503491334.00  |
|      | b) Bank's Liability for confirming credits                                       |   |  |
|      | c) Bank's Liability for acceptance A/c. customers                                |   |  |
|      | d) Liabilities for acceptances on behalf of Customers                            |   |  |
|      | Total of item V  | 2,222,891,112   | 5503491334.00  |
| VI.  | Other items for which the Bank is contingently liable (Give details)             |   |  |
|      | a) Interest Rate Swap  |   |  |
|      | b) CAPITAL COMMITMENTS #   |   |  |
|      | c) Others  |   |  |
|      | Total of item VI   | -   | 0.00   |
|      | Total of items I to VI   | 14,218,817,507  | 12,251,784,759.00  |

# Commitments under underwriting contracts estimated amount of contracts remaining to be executed on capital account and not provided for arrears of Cumulative Dividends, Bills Rediscounted etc. to be included here.

Date :





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**Chief Manager**                      **Chief Executive**                      **Chartered Accountant**



## BANK OF INDIA (UGANDA) LTD

( Revised March 2008 )

## ANNEXURE TO SCHEDULE 12 - PART A

| A) OFF BALANCE SHEET ITEMS (CONTINGENT LIABILITIES) |  |   |
|---|--|---|
|   | AMOUNT<br>OUTSTANDING<br>AS ON<br>31.03.2021<br>(Local Currency)                           | CASH MARGIN/<br>DEPOSIT/<br>EAR-MARKED<br>DEPOSITS AVAILABLE<br>AS SECURITY<br>(Local Currency) |
| I   | Claims against the bank not acknowledge as debts   |   |
| II  | Liability for partly paid Investments  |   |
| III   | Liability on account of outstanding forward exchange contracts with original maturity of:* |   |
|   | a) 14 days or less   |   |
|   | b) 15 days or more but less than 1 year  |   |
|   | c) 1 year & over but less than 2 years   |   |
|   | d) 2 years & over but less than 3 years  |   |
|   | e) And so on   |   |
|   | Total [a+b+c+d+e]  | 0.00  |
| IV  | Guarantees given on behalf of constituents   |   |
|   | a) Against counter guarantees of <b>OUR BRANCHES</b>                                       |   |
|   | b) Against counter guarantee of <b>OTHER BANKS</b> of which                                |   |
|   | i) Financial Guarantees  |   |
|   | ii) Others   |   |
|   | c) Financial Guarantees  |   |
|   | d) Others  | 11,995,926,395  |
|   | Total [a+b+c+d]  | 11,995,926,395  |
| V   | Acceptances, Endorsement & other obligations   |   |
|   | a) Bank's liability for credits opened for customers @                                     | 2,222,891,112   |
|   | b) Bank's Liability for Confirming Credits   |   |
|   | c) Bank's Liability for Acceptances a/c Customers @  |   |
|   | d) Liability for Acceptances on behalf of customers @                                      |   |
|   | Total [a+b+c+d]  | 2,222,891,112   |
| VI  | Other Items for which bank is contingently liable  |   |
| a)  | Interest rate swap with original maturity of *   |   |
|   | i) 14 days or Less   |   |
|   | ii) 15 days or more but less than 1 year   |   |
|   | iii) 1 year & over but less then 2 years   |   |
|   | iv) 2 years & over but less then 3 years   |   |
|   | v) and so on   |   |
|   | Total [ i+ii+iii+iv+v ]  | 0.00  |
| b)  | Capital Commitments #  |   |
| c)  | Others   |   |
|   | Total [ a+b+c ] i.e. Total Of VI   | 0.00  |
|   | Total I to VI**  | 14,218,817,507  |
|   |  | 14,218,817,507  |
|   |  | 0.00  |

\* As per D-5 return

\*\* Total I to VI should tally with Contingent Liabilities as per Schedule 12

@ Further break-up of these items should be furnished as per Format of " Additional Information for Capital Adequacy Measure-II" ( enclosed)

# Arrears of cumulative dividends, Bills Rediscounted, Commitments under underwriting contracts estimated amount of contracts remaining to be executed on capital account and not provided for etc. are to be included here.

NOTE: TOTALS OF EACH ITEM SHOULD TALLY WITH THE RESPECTIVE ITEMS OF SCH-12

Date:

Chief Manager

Chief Executive

Chartered Accountant





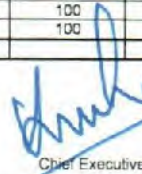
( Revised December 2008 ) **BANK OF INDIA (UGANDA) LTD**  
**ADDITIONAL INFORMATION FOR CAPITAL ADEQUACY MEASURES - II**  
**( As part of annexure to Schedule 12, Part - A)**


Further Break-up of Contingent Credit Exposure As on 31ST MARCH, 2021

| Sr No    | Credit Contingent Items   | Client / Obligor 1 | CCF for Contingent 2 | Risk Weight for Obligor 3 | Total Book Exposure 4 | Cash Margin/ Deposits/Provision 5 | Net Exposure (4-5) 6  |
|----------|---|--------------------|----------------------|---------------------------|-----------------------|-----------------------------------|-----------------------|
| 1        | Letters of Credit ( Documentary)  | Govt.              | 20                   | 0                         |                       |                                   | 0.00                  |
| 2        | Letters of Credit ( Documentary)  | Banks              | 20                   | 20                        |                       |                                   | 0.00                  |
| 3        | Letters of Credit ( Documentary)  | ND- SI -NBFCs      | 125                  | 100                       |                       |                                   | 0.00                  |
| 4        | Letters of Credit ( Documentary)  | Others             | 20                   | 100                       |                       |                                   | 0.00                  |
| 5        | Letters of Credit ( Clean)  | Govt.              | 100                  | 0                         |                       |                                   | 0.00                  |
| 6        | Letters of Credit ( Clean)  | Banks              | 100                  | 20                        |                       |                                   | -                     |
| 7        | Letters of Credit ( Clean)  | ND- SI -NBFCs      | 125                  | 100                       |                       |                                   | -                     |
| 8        | Letters of Credit ( Clean)  | Others             | 100                  | 100                       | 2,222,891,112         |                                   | 2,222,891,112         |
| <b>A</b> | <b>Total [ under column 4 should tally with item V(a) of Annexure to Schedule 12</b>          |                    | <b>0</b>             | <b>0</b>                  | <b>2,222,891,112</b>  | <b>0.00</b>                       | <b>2,222,891,112</b>  |
| 1        | Guarantees - Financial  | Govt.              | 100                  | 0                         |                       |                                   | 0.00                  |
| 2        | Guarantees - Financial  | Banks              | 100                  | 20                        |                       |                                   | 0.00                  |
| 3        | Guarantees - Financial  | ND- SI -NBFCs      | 125                  | 100                       |                       |                                   | 0.00                  |
| 4        | Guarantees - Financial  | Others             | XXXXXX               | XXXXXX                    | XXXXXX                | XXXXXX                            | XXXXXX                |
|          | ( i ) Secured by mortgage on commercial real estate   |                    | 150                  | 100                       |                       |                                   | 0.00                  |
|          | ( ii ) On behalf of Stock Brokers & Market makers   |                    | 125                  | 150                       |                       |                                   | 0.00                  |
|          | ( iii ) Others  |                    | 100                  | 100                       |                       |                                   | 0.00                  |
| <b>B</b> | <b>Total [ under column 4 should tally with item IV(c) of Annexure to Schedule 12</b>         |                    | <b>0</b>             | <b>0</b>                  | <b>0.00</b>           | <b>0.00</b>                       | <b>0.00</b>           |
| 1        | Guarantees - Others   | Govt.              | 50                   | 0                         | 0.00                  |                                   | 0.00                  |
| 2        | Guarantees - Others   | Banks              | 50                   | 20                        |                       |                                   | 0.00                  |
| 3        | Guarantees - Others   | ND- SI -NBFCs      | 125                  | 100                       |                       |                                   | 0.00                  |
| 4        | Guarantees - Others   | Others             | XXXXXX               | XXXXXX                    | XXXXXX                | XXXXXX                            | XXXXXX                |
|          | ( i ) Secured by mortgage on commercial real estate   |                    | 150                  | 100                       |                       |                                   | 0.00                  |
|          | ( ii ) On behalf of Stock Brokers & Market makers   |                    | 125                  | 150                       |                       |                                   | 0.00                  |
|          | ( iii ) Others  |                    | 50                   | 100                       | 11,995,926,395        |                                   | 11995926395.00        |
| <b>C</b> | <b>Total [ under column 4 should tally with item IV(d) of Annexure to Schedule 12</b>         |                    | <b>0</b>             | <b>0</b>                  | <b>11,995,926,395</b> | <b>0.00</b>                       | <b>11995926395.00</b> |
| 1        | Bank's Liability for Acceptances A/c Customers.   | Govt.              | 100                  | 0                         |                       |                                   | 0.00                  |
| 2        | Bank's Liability for Acceptances A/c Customers.   | Banks              | 100                  | 20                        |                       |                                   | 0.00                  |
| 3        | Bank's Liability for Acceptances A/c Customers.   | ND- SI -NBFCs      | 125                  | 100                       |                       |                                   | 0.00                  |
| 4        | Bank's Liability for Acceptances A/c Customers.   | Others             | 100                  | 100                       |                       |                                   | 0.00                  |
| <b>D</b> | <b>Total [ under column 4 should tally with item V(c) of Annexure to Schedule 12</b>          |                    | <b>0</b>             | <b>0</b>                  | <b>0.00</b>           | <b>0.00</b>                       | <b>0.00</b>           |
| 1        | Liabilities for Acceptances on behalf of Customers  | Govt.              | 100                  | 0                         |                       |                                   | 0.00                  |
| 2        | Liabilities for Acceptances on behalf of Customers  | Banks              | 100                  | 20                        |                       |                                   | 0.00                  |
| 3        | Liabilities for Acceptances on behalf of Customers  | ND- SI -NBFCs      | 125                  | 100                       |                       |                                   | 0.00                  |
| 4        | Liabilities for Acceptances on behalf of Customers  | Others             | 100                  | 100                       |                       |                                   | 0.00                  |
| <b>E</b> | <b>Total [ under column 4 should tally with item V(d) of Annexure to Schedule 12 (Part A)</b> |                    | <b>0.00</b>          | <b>0.00</b>               | <b>0.00</b>           | <b>0.00</b>                       | <b>0.00</b>           |

Date -

  
Chief Manager

  
Chief Executive

  
Chartered Accountant





**BANK OF INDIA (UGANDA) LTD**

**FORM 'B'**  
**PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021**  
 From **01.04.2020**  
 To **31.03.2021**

(The Profit & Loss Account has been prepared in conformity with Form 'B' of the third schedule to the Banking Regulation Act, 1949)

| SCHEDULE NO.  | YEAR ENDED   |  |
|---|--|--|
|   | 01.04.2020<br>to<br>31.03.2021<br>(Local Currency) | 01.04.2019<br>to<br>31.03.2020<br>(Local Currency) |
| <b>I. INCOME</b>  |  |  |
| INTEREST EARNED   | 13   | 27,027,464,186.55                                  |
| OTHER INCOME  | 14   | 2,960,547,060.93                                   |
| LOSS TRANSFERRED  |  | 2,624,158,213.59                                   |
| TOTAL :   |  | -  |
|   |  | 29,988,011,247.48                                  |
|   |  | 25,236,595,643.44                                  |
| <b>II. EXPENDITURE</b>                                    |  |  |
| INTEREST EXPENDED   | 15   | 11,348,516,231.06                                  |
| OPERATING EXPENSES  | 16   | 10,618,739,348.00                                  |
| PROVISIONS AND CONTINGENCIES (As per ANNEXURE I enclosed) |  | 2,295,479,132.00                                   |
|   |  | 1762043828.02                                      |
| PROFIT TRANSFERRED  |  | 5725276536.42                                      |
| TOTAL   |  | 6334498270.00                                      |
|   |  | 29,988,011,247.48                                  |
|   |  | 25236595643.44                                     |

**Difference**

0.00

Date :



Chief Manager




Chief Executive

Subject to Audit Report of even date

Chartered Accountants



**BANK OF INDIA (UGANDA) LTD**

**SCHEDULE 13 - INTEREST EARNED**

|      | From<br>To  | YEAR ENDED                                   |  |
|------|---|--|--|
|      |   | 01.04.2020<br>31.03.2021<br>(Local Currency) | 01.04.2019<br>31.03.2020<br>(Local Currency) |
| I.   | Interest/Discount on advances/bills                                     | xxxxxxx                                      | xxxxxxx                                      |
|      | Miscellaneous - Inland  | 0.00   |  |
|      | Miscellaneous - Foreign   |  |  |
|      | Miscellaneous Foreign Imports(including Trust Receipts)                 |  |  |
|      | Miscellaneous Foreign Exports   |  |  |
|      | Fixed Loans   | -  |  |
|      | Overdrafts  | 6,682,666,346                                | 6,140,147,861.75                             |
|      | Term Loans  | 13,525,989,267                               | 12,192,741,401.00                            |
|      | Export Packing Credits  |  |  |
|      | Bills Discounted  |  |  |
|      | XXXXXXXX  | XXXXXXXX                                     |  |
|      | XXXXXXXX  | XXXXXXXX                                     |  |
|      | Total I   | 20,208,655,613                               | 18,332,889,262.75                            |
| II.  | Income on Investments Discount/Interest                                 | 4,780,674,752                                | 2,398,014,995.00                             |
| III. | Interest on balance with Central Bank Monetary Authority of Country etc | XXXXXXXXXXXXXXXXXX                           | XXXXXXXXXXXXXXXXXX                           |
| 1.   | Interest on balance with Central Bank Monetary Authority of Country     |  |  |
| 2.   | Interest on Call Loans to Bank  |  |  |
| 3.   | Interest on Deposits with other Banks                                   | 2,038,133,821                                | 1,881,533,172.10                             |
| 4.   | Inter Bank Fund/Interest Rate Swap                                      |  |  |
|      | Total III   | 2,038,133,821                                | 1,881,533,172.10                             |
| IV.  | Others  |  |  |
|      | Others Interest/Discount NOT included in I,II,III above                 |  |  |
|      | Interest received from our own branches -                               | XXXXXXXXXXXXXXXXXX                           | XXXXXXXXXXXXXXXXXX                           |
|      | (a) Other own Foreign branches  |  |  |
|      | (b) Own Indian Branches, if any   |  |  |
|      | Total IV  | 0.00   | 0.00   |
|      | Total (I + II + III + IV)   | 27,027,464,187                               | 22612437429.85                               |

Date :

  
Chief Manager

  
Chief Executive

  
Chartered Accountant





**BANK OF INDIA (UGANDA) LTD**

**SCHEDULE 14 - OTHER INCOME**


|   | From<br>To | YEAR ENDED                                   |                      |  |                         |
|---|------------|--|----------------------|--|-------------------------|
|   |            | 01.04.2020<br>31.03.2021<br>(Local Currency) |                      | 01.04.2019<br>31.03.2020<br>(Local Currency) |                         |
| <b>I. Commission, Exchange and Brokerage</b>  |            | Credits                                      | Debits               | Credits                                      | Debits                  |
| Commission - Foreign  |            | 1,927,018                                    | -                    | 10271338.00                                  |                         |
| Commission - on Guarantees  |            | 433,213,739                                  | -                    | 168292537.00                                 |                         |
| Exchange - Foreign  |            |  |                      |  |                         |
| Brokerage   |            |  |                      |  |                         |
| Proposal Processing Charges   |            | 1,564,950,684                                |                      | 1,295,899,540.00                             |                         |
| Rent - Safe Deposits Lockers  |            | -  |                      |  |                         |
| <b>Total I</b>  |            | <b>2,000,091,441</b>                         | <b>-</b>             | <b>1,474,463,415.00</b>                      | <b>-</b>                |
| <b>(Net balance to be extended to) Total I</b>  |            | <b>2,000,091,441</b>                         |                      | <b>1,474,463,415.00</b>                      |                         |
| II. Profit on Sale of Investments   |            |  |                      |  |                         |
| Less : Loss on sale of Investments  |            |  |                      |  |                         |
| III. Profit on revaluation of Investments   |            |  |                      |  |                         |
| Less : Loss on revaluation of Investments   |            |  |                      |  |                         |
|   |            | XXXXXXXXXXXXXXXXXXXXXX                       |                      | XXXXXXXXXXXXXXXXXXXXXX                       |                         |
| IV. Profit on sale of Land, Buildings, and Other Assets   |            |  |                      |  |                         |
|   |            | XXXXXXXXXXXXXXXXXXXXXX                       |                      | XXXXXXXXXXXXXXXXXXXXXX                       |                         |
| Less : Loss on sale of Land, Buildings, and Other Assets  |            |  |                      |  |                         |
| V. Profit on Exchange Transactions  |            |  | 512,653,838          |  | 477,755,448.00          |
| Less : Loss on Exchange Transactions  |            |  |                      |  |                         |
|   |            | XXXXXXXXXXXXXXXXXXXXXX                       |                      | XXXXXXXXXXXXXXXXXXXXXX                       |                         |
|   |            | XXXXXXXXXXXXXXXXXXXXXX                       |                      | XXXXXXXXXXXXXXXXXXXXXX                       |                         |
| VI. Income earned by way of dividends etc. from Subsidiaries/Companies and/or Joint Venture abroad/in India |            |  |                      |  |                         |
| VII. Miscellaneous Income   |            | XXXXXXXXXXXXXXXXXXXXXX                       |                      | XXXXXXXXXXXXXXXXXXXXXX                       |                         |
| Rent (from property owned by Bank)  |            |  |                      |  |                         |
| Service Charges - C/D, S/B etc.   |            |  | 245,031,974          |  | 46,815,730.00           |
| Recoveries in written off Accounts  |            |  |                      |  |                         |
| Miscellaneous Receipts *  |            |  | 202,769,808          |  | 625,323,620.59          |
| XXXXXXXXXXXXXX  |            | XXXXXXXXXXXXXXXXXXXXXX                       |                      | XXXXXXXXXXXXXXXXXXXXXX                       |                         |
| <b>Total VII</b>  |            |  | <b>447,801,782</b>   |  | <b>671,939,350.59</b>   |
| <b>Total (I to VII)</b>   |            |  | <b>2,960,547,061</b> |  | <b>2,624,158,213.59</b> |

\* Note: Details of major items such as safe custody charges, warrants / other handling charges, sale of old news papers / obsolete items, charges for issuing solvency certificates, issuing duplicate statements of account, signature verification, stop-payment of cheques / cheque return etc. should be given by way of footnote / allonge

Date :

  
Chief Manager

  
Chief Executive

  
Chartered Accountants





**BANK OF INDIA (UGANDA) LTD**

**SCHEDULE 15 - INTEREST EXPENDED**

|      | From<br>To   | YEAR ENDED                                   |  |
|------|--|--|--|
|      |  | 01.04.2020<br>31.03.2021<br>(Local Currency) | 01.04.2019<br>31.03.2020<br>(Local Currency) |
| I.   | Interest on Deposits                                       | XXXXXXXXXXXXXXXXXX                           | XXXXXXXXXXXXXXXXXX                           |
|      | Miscellaneous - Inland                                     | -  |  |
|      | Miscellaneous - Foreign                                    |  |  |
|      | Fixed Deposits   | 10,943,244,059                               | 9,032,208,112.00                             |
|      | Certificate of Deposits                                    |  |  |
|      | Short Deposits   | -  |  |
|      | Deposits with Notice/Call Deposits                         |  |  |
|      | FCNR Deposits  |  |  |
|      | Savings Bank Deposits                                      | 123,809,027                                  | 108,270,883.00                               |
|      | Current Deposits   | 44,871,217                                   |  |
|      | Others   | 236,591,928                                  | 53,332,670.60                                |
|      | Total I  | 11,348,516,231                               | 9,193,811,665.60                             |
| II.  | Interest on Central Bank Monetary Authority of the country | XXXXXXXXXXXXXXXXXX                           | XXXXXXXXXXXXXXXXXX                           |
| 1.   | Interest on Central Bank Monetary Authority of the country |  |  |
| 2.   | Borrowings from Other Banks/Branches                       | 0.00   |  |
| 3.   | Borrowings from Foreign Banks/Correspondents               |  |  |
| 4.   | Rediscount charges paid to RBI/Other Banks                 |  |  |
|      | Total II   | 0.00   | -  |
| III. | Others   |  |  |
|      | Interest paid on Head Office/Branches balances             | XXXXXXXXXXXXXXXXXX                           | XXXXXXXXXXXXXXXXXX                           |
|      | a) Interest paid to Head Office on H.O. funds if any       |  |  |
|      | b) Interest paid to Other own Foreign Branches             |  |  |
|      | c) Interest paid to own Indian Branches *                  |  |  |
|      | d) Interest rate swap                                      |  |  |
|      | Rediscount charges paid to Other Institutions / MTN        |  |  |
|      | Total III  | 0.00   | -  |
|      | Total (I + II + III)                                       | 11,348,516,231                               | 9,193,811,665.60                             |

\* Branch-wise details of interest paid (included in above) and interest due but not paid ( i.e. included in Provision made)


|  | Treasury Branch | Other Indian Branches |
|--|-----------------|-----------------------|
| Interest paid on Head Office/Branches balances |                 |                       |
| 1) FCNR - B                                    |                 |                       |
| 2) Overnight placements                        |                 |                       |
| 3) Other placements                            |                 |                       |
| T o t a l                                      | 0.00            | 0.00                  |

|                              | Treasury Branch | Other Indian Branches |
|------------------------------|-----------------|-----------------------|
| Interest due but NOT paid on |                 |                       |
| 1) FCNR - B                  |                 |                       |
| 2) Overnight placements      |                 |                       |
| 3) Other placements          |                 |                       |
| T o t a l                    | 0.00            | 0.00                  |

Date :

  
Chief Manager

  
Chief Executive

  
Chartered Accountants





**BANK OF INDIA (UGANDA) LTD**

**SCHEDULE 16 - OPERATING EXPENSES**

|       | From<br>To                               | YEAR ENDED                                   |             |  |                |
|-------|--|--|-------------|--|----------------|
|       |  | 01.04.2020<br>31.03.2021<br>(Local Currency) |             | 01.04.2019<br>31.03.2020<br>(Local Currency) |                |
| I.    | Payments to and Provisions for Employees | XXXXXXXXXXXXXXXXXXXX                         |             | XXXXXXXXXXXXXXXXXXXX                         |                |
|       | Salaries                                 | 2,017,748,537                                |             | 1,756,995,498.00                             |                |
|       | Provident Fund                           | 86,561,314                                   |             | 229,352,730.30                               |                |
|       | Medical Aid                              | 106,472,243                                  |             | 113,135,522.34                               |                |
|       | Less : Credit Salaries                   |  |             |  |                |
|       | Total I                                  | 2,210,782,094                                |             | 2,099,483,750.64                             |                |
| II.   | Rent, Taxes and Lighting                 | XXXXXXXXXXXXXXXXXXXX                         |             | XXXXXXXXXXXXXXXXXXXX                         |                |
|       | Rent                                     | -  |             | 1,227,530,489.00                             |                |
|       | Taxes                                    | 3,019,115,509                                |             | 438,147,085.87                               |                |
|       | Lighting                                 | 84,009,763                                   |             | 128,067,112.00                               |                |
|       | Expenditure on Property Let              |  |             |  |                |
|       | Less : Credit Rent                       |  |             |  |                |
|       | Total II                                 | 3,103,125,272                                |             | 1,793,744,686.87                             |                |
| III.  | Printing and Stationery                  | 101,328,006                                  |             | 119,971,740.00                               |                |
| IV.   | Advertisement and Publicity              | 45,342,198                                   |             | 91,513,330.00                                |                |
| V.    | Depreciation on Bank's Property          | 2,137,372,473                                |             | 974,090,497.00                               |                |
| VI.   | Directors' fees, allowances & expenses   | 62,436,555                                   |             | 88,058,294.30                                |                |
| VII.  | Auditors' fees and expenses              | 101,069,170                                  |             | 233,330,100.00                               |                |
| VIII. | Law Charges                              | 1,000,000                                    |             | 12,008,333.00                                |                |
| IX.   | Postages, Telegrams, Telephones etc.     | Credits                                      | Debits      | Credits                                      | Debits         |
|       | Postage - Inland                         |  | 44,000      |  | 10,555,372.00  |
|       | Postage - Foreign                        |  | 2,911,233   |  | 886,159,805.00 |
|       | Telegrams & Telephone - Inland           | -  | 952,277,666 |  |                |
|       | Telegrams - Foreign                      | -  |             |  |                |
|       | Stamps - Inland/Foreign                  |  |             |  |                |
|       |  | XXXXXXXXXX                                   | XXXXXXXXXX  | XXXXXXXXXX                                   | XXXXXXXXXX     |
|       | Sub Total                                | -  | 955,232,899 | -  | 896,715,177.00 |
|       | (Net balance to be extended to) Total IX | 955,232,899                                  |             | 896,715,177.00                               |                |
| X.    | Repairs and Maintenance                  | 18,814,917                                   |             | 40,193,392.00                                |                |
| XI.   | Insurance                                | 549,549,236                                  |             | 433,003,736.92                               |                |
| XII.  | Other Expenditure                        | XXXXXXXXXXXXXXXXXXXX                         |             | XXXXXXXXXXXXXXXXXXXX                         |                |
|       | Business Development Expenses            | 35,647,050                                   |             | 38,450,610.00                                |                |
|       | Staff Welfare Expenses (Educational)     | 104,119,393                                  |             | 144,395,863.37                               |                |
|       | Travelling Expenses                      | 57,768,488                                   |             | 85,773,544.00                                |                |
|       | News Papers                              | 3,902,280                                    |             | 3,488,000.00                                 |                |
|       | * Miscellaneous Charges                  | 1,131,249,317                                |             | 892,020,824.72                               |                |
|       | Entertainment Expenses                   | -  |             |  |                |
|       | Total XII                                | 1,332,686,528                                |             | 1,164,128,842.09                             |                |
|       | Total (I to XII)                         | 10,618,739,348                               |             | 7,946,241,879.82                             |                |

\* Details as per separate sheet enclosed

Date :

  
Chief Manager

  
Chief Executive

  
Chartered Accountants





**BANK OF INDIA (UGANDA) LTD**

**Annexure 1 to Form B**

**ANNEXURE OF PROVISIONS & CONTINGENCIES AND APPROPRIATIONS**  
debited to Profit & Loss Account for the period ended 31.03.2021  
i.e. from 01.04.2020 to 31.03.2021

|               |   | Amount in full<br>(in Local Currency) |
|---------------|---|---------------------------------------|
| <b>A) (i)</b> | <b>PROVISIONS &amp; CONTINGENCIES</b>                             |                                       |
| 1             | Provision for Bad / Doubtful debts (NPA)                          | 2,214,956,709                         |
| 2             | Provision for Taxation  | -                                     |
| 3             | Provision for Standard Assets                                     | 80,522,423                            |
| 4             | Provision for Investment Depreciation                             | -                                     |
| 5             | Bad debts written off to the debit of P&L A/C                     | -                                     |
| 6             | Amount utilised / retained to wipe off brought forward losses     | -                                     |
| 7             | Other Provisions (Please specify) (Refer Note No. 2)              | -                                     |
| a)            |   |                                       |
| b)            |   |                                       |
| c)            |   |                                       |
|               | Sub Total (i)   | 2,295,479,132                         |
| <b>(ii)</b>   | <b>Less: Excess Provisions written back (Please give details)</b> |                                       |
| 1             | Provision written back for Bad / Doubtful debts (NPA)             |                                       |
| 2             | Provision written back for Taxation                               |                                       |
| 3             | Provision written back for Standard Assets                        |                                       |
| 4             | Provision written back for Investment Depreciation                |                                       |
| 5             | Bad debts written off to the debit of P&L A/C                     |                                       |
| 6             | Amount utilised / retained to wipe off brought forward losses     |                                       |
| 7             | Other Provisions (Please specify) (Refer Note No. 2)              |                                       |
| a)            |   |                                       |
| b)            |   |                                       |
| c)            |   |                                       |
|               | Sub Total (ii)  | -                                     |
|               | <b>TOTAL "A" : (i) - (ii)</b>                                     | <b>2,295,479,132</b>                  |
| <b>B)</b>     | <b>APPROPRIATIONS</b>   |                                       |
| 1             | General Reserve Unallocated                                       |                                       |
| 2             | Legal Earned Reserve  |                                       |
| 3             | Provisions for Statutory Reserves, if any (Please give details)   |                                       |
|               | Total "B"   | -                                     |
|               | <b>TOTAL (A + B) *</b>  | <b>2,295,479,132</b>                  |

\* The total should tally with the amount of 'Provision & Contingencies' appearing in summary page of Form 'B' for the period 01.04.2020 to 31.03.2021

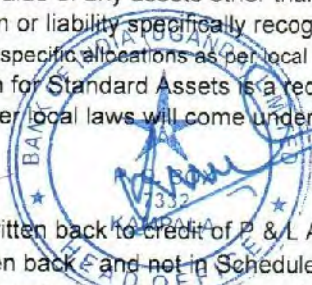
Note 1 : The amount of Furniture & Fixtures written off should be reported under Schedule 14 - Item IV  
Less : Loss on sale of Land, Building & Other Assets.

Note 2 : Other Provisions include only those

- a) for diminution in the value of any assets other than fixed assets,
- b) For meeting any claim or liability specifically recognised and earmarked; as such, these do not include general/non-specific allocations as per local laws, if they are in the nature of reserve. For example Provision for Standard Assets is a requirement as per Bank's Policy. Any such provision, if done as per local laws will come under provisions as these are not in the nature of reserve.

Note 3 : Any excess provision written back to credit of P & L A/c should be reported in A(ii) above  
- Excess provision written back and not in Schedule 14.

Note 4 : Appropriations include transfer from Profit & Loss a/c to reserves such as Legal earned Reserve.





BANK OF INDIA (UGANDA) LTD

CA - 19

SUMMARY PARTICULARS OF ADVANCES & ASSETS CLASSIFICATION AS ON

31ST MARCH, 2021

(Local Currency)

| ALLOCATION OF ADVANCES/<br>ASSET CLASSIFICATION                         | DUE FROM BANKS | BILLS PURCHASED/<br>DISCOUNTED | DUE FROM OTHERS  |                           | SUB-TOTAL                 | STAFF                 | GRAND TOTAL               |
|---|----------------|--------------------------------|------------------|---------------------------|---------------------------|-----------------------|---------------------------|
|   |                |                                | SYNDICATED LOANS | OTHERS                    |                           |                       |                           |
| 1   | 2              | 3                              | 4                | 5                         | 6                         | 7                     | 8                         |
| <b>I. ALLOCATION OF ADVANCES</b>  |                |                                |                  |                           |                           |                       |                           |
| 0 SECURED BY MORTGAGE ASSETS<br>COVERED BY GUARANTEES [(a)+(b)+(c)]     | 0.00           | 0.00                           | -                | 185,842,462,825.12        | 185,842,462,825.12        | 11,532,556.00         | 185,853,995,481.12        |
| a) BANKS  |                |                                |                  | -                         | -                         | -                     | -                         |
| b) GOVERNMENT   |                |                                |                  | -                         | -                         | -                     | -                         |
| c) DFCG/ECGC/CGFSI  |                |                                |                  | 629,658,640.83            | 629,658,640.83            | 223,879,872.00        | 853,538,512.83            |
| d) UNSECURED  | 0.00           | 0.00                           | -                | 2,244,502,739.02          | 2,244,502,739.02          | -                     | 2,244,502,739.02          |
| e) PROVISION REQUIRED [(a)+(b)+(c)+(d)]                                 | 0.00           | 0.00                           | -                | -                         | -                         | -                     | -                         |
| ii) STANDARD ASSETS (a1+a2)   |                |                                |                  | 1,853,458,332.31          | 1,853,458,332.31          | -                     | 1,853,458,332.31          |
| a1 On Standard Assets/Sec 11  |                |                                |                  | -                         | -                         | -                     | -                         |
| a2 On Standard Assets identified by 20 days default under asset code 15 |                |                                |                  | -                         | -                         | -                     | -                         |
| b) SUB-STANDARD ASSETS (AC 20) (c1 + b2)                                | 0.00           | 0.00                           | -                | -                         | -                         | -                     | -                         |
| (c1) On Secured Advances (AC 21)  |                |                                |                  | -                         | -                         | -                     | -                         |
| (c2) On Unsecured Advances (AC 22)                                      | 0.00           | 0.00                           | -                | -                         | -                         | -                     | -                         |
| c) DOUBTFUL ASSETS (c1+c2+c3)   |                |                                |                  | -                         | -                         | -                     | -                         |
| c1 On doubtful assets upto 1 year (AC 31)                               |                |                                |                  | -                         | -                         | -                     | -                         |
| c2 On doubtful assets - 1 yr upto 3 years (AC 32)                       |                |                                |                  | -                         | -                         | -                     | -                         |
| c3 On Doubtful Assets above 3 years (AC 33)                             |                |                                |                  | -                         | -                         | -                     | -                         |
| d) LOSS ASSETS (AC 40)  | 0.00           | 0.00                           | -                | -                         | -                         | -                     | -                         |
| <b>TOTAL I = (I + II + III + IV)</b>                                    | <b>0.00</b>    | <b>0.00</b>                    | <b>0.00</b>      | <b>188,716,624,304.97</b> | <b>188,716,624,304.97</b> | <b>235,412,428.00</b> | <b>189,952,036,732.97</b> |

| II. ASSET CLASSIFICATION  |             |             |             |                           |                           |                       |                           |
|---|-------------|-------------|-------------|---------------------------|---------------------------|-----------------------|---------------------------|
| a) STANDARD ASSETS (a1-a2)  | 0.00        | 0.00        | 0.00        | 186,472,121,565.95        | 186,472,121,565.95        | 225,412,428.00        | 186,707,633,993.95        |
| a1 Standard assets (01 or than a2) under asset code 11  |             |             |             | 185,842,462,825.12        | 185,842,462,825.12        | 223,879,872.00        | 186,066,342,697.14        |
| a2 Standard assets identified by 20 days default under asset code 15                                    |             |             |             | 20,526,317,723.37         | 20,526,317,723.37         | 11,532,556.00         | 20,537,850,279.37         |
| b) SUB-STANDARD ASSETS (c1+b2)  | 0.00        | 0.00        | -           | -                         | -                         | -                     | -                         |
| (b1) Secured Advances   |             |             |             | -                         | -                         | -                     | -                         |
| (b2) Unsecured Advances   |             |             |             | -                         | -                         | -                     | -                         |
| c) DOUBTFUL ASSETS (c1+c2+c3)   | 0.00        | 0.00        | -           | -                         | -                         | -                     | -                         |
| c1 Doubtful Assets upto 1 year (AC 31)  |             |             |             | -                         | -                         | -                     | -                         |
| c2 Doubtful Assets above 1 year upto 3 years (AC 32)  |             |             |             | -                         | -                         | -                     | -                         |
| c3 3r Doubtful Assets above 3 years (AC 33)   |             |             |             | -                         | -                         | -                     | -                         |
| d) LOSS ASSETS (AC 40)  | 0.00        | 0.00        | -           | -                         | -                         | -                     | -                         |
| <b>TOTAL II = (a+b+c+d)</b>   | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>188,716,624,304.97</b> | <b>188,716,624,304.97</b> | <b>235,412,428.00</b> | <b>189,952,036,732.97</b> |
| <b>DIFFERENCE</b>   | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>               | <b>0.00</b>               | <b>0.00</b>           | <b>0.00</b>               |
| * GRAND TOTAL IN COLUMN 8 FOR TOTAL (I) AND TOTAL (II) SHOULD AGREE WITH TOTAL ADVANCES - SCHEDULE 'A'. |             |             |             |                           |                           |                       |                           |

ADDITIONAL INFORMATION item (A)

| (A) BREAK-UP OF TOTAL - ITEM (IV) - PART I 'PROVISIONS' REQUIRED:                   |  | (Local Currency)    |
|---|--|---------------------|
| (i) BILLS PURCHASED & DISCOUNTED  |  | 0.00                |
| (ii) INDIAN   |  |                     |
| (iii) FOREIGN   |  |                     |
| (iv) CREDIT ENTRIES - OVERDRAFTS & LOANS REPAYABLE ON DEMAND                        |  | 2235711828.82       |
| (v) CREDIT ENTRIES - OVERDRAFTS & LOANS REPAYABLE ON DEMAND                         |  | 7790910.40          |
| <b>TOTAL (ii)+(iii)+(iv)+(v) should tally with Grand Total in Column 8 Item (i)</b> |  | <b>224492739.02</b> |

NOTE 1) Figures in Part I - Item iv - b,c and d must represent only the amount considered bad and provided for which provision is required and should tally with column 14 of CA-19 - B (i.e. Statement of Problem Credits - CA 19 - B)

NOTE 2) Figure in Part II against respective Health Codes must represent the amount 'OUTSTANDING IN THE ACCOUNTS'.

CERTIFIED THAT ASSET CLASSIFICATION HAS BEEN VERIFIED AND FOUND CORRECT.

Date: \_\_\_\_\_

Chief Manager

Chief Executive

Chartered Accountant



Bank of India (Uganda) Limited  
P.O. BOX 7332  
KAMPALA



**BANK OF INDIA (UGANDA) LTD**

**CA19 - A**

**SUMMARY PARTICULARS AND CLASSIFICATION OF UNREALISED INCOME AS ON 31ST MARCH, 2021**

[Local Currency]

| ALLOCATION OF ADVANCES/<br>ASSET CLASSIFICATION                  | DUE FROM<br>BANKS | BILLS PURCHASED<br>DISCOUNTED | DUE FROM OTHERS     |   | OTHERS       | SUB-TOTAL    | STAFF | GRAND TOTAL |
|--|-------------------|-------------------------------|---------------------|---|--------------|--------------|-------|-------------|
|  |                   |                               | SYNDICATED<br>LOANS | 4 |              |              |       |             |
| 1  | 2                 | 3                             | 4                   | 5 | 6            | 7            | 8     |             |
| <b>I. ALLOCATION OF ADVANCES</b>                                 |                   |                               |                     |   |              |              |       |             |
| (i) SECURED BY TANGIBLE ASSETS                                   |                   |                               |                     |   |              |              |       |             |
| (ii) COVERED BY GUARANTEES [(a) + (b) + (c)]                     | 0.00              | 0.00                          |                     |   | 1,121,673.25 | 1,121,673.25 | 0.00  | 1121673.25  |
| a) BANKS   |                   |                               |                     |   | 0.00         | 0.00         | 0.00  | 0.00        |
| b) GOVERNMENT  |                   |                               |                     |   | 0.00         | 0.00         | 0.00  | 0.00        |
| c) DICGC/EGCC/CGFSI  |                   |                               |                     |   | 0.00         | 0.00         | 0.00  | 0.00        |
| (iii) UNSECURED  |                   |                               |                     |   |              |              |       |             |
| <b>TOTAL - I * [(1+ii+iii)]</b>                                  | 0.00              | 0.00                          |                     |   | 1,121,673.25 | 1,121,673.25 | 0.00  | 1121673.25  |
| <b>II. ASSET CLASSIFICATION</b>                                  |                   |                               |                     |   |              |              |       |             |
| a) S. STANDARD ASSETS (at + a2)                                  | 0.00              | 0.00                          |                     |   | 0.00         | 0.00         | 0.00  | 0.00        |
| a1 Std Assets ( other than a2) under asset code 11               |                   |                               |                     |   |              |              |       |             |
| a2 Std Assets identified for 30 days default under asset code 12 |                   |                               |                     |   |              |              |       |             |
| b) SUB S. STANDARD ASSETS (b1 + b2)                              | 0.00              | 0.00                          |                     |   | 0.00         | 0.00         | 0.00  | 0.00        |
| (b1) Secured Advance   |                   |                               |                     |   |              |              |       |             |
| (b2) Unsecured Advance   |                   |                               |                     |   |              |              |       |             |
| c) DOUB. FULL ASSETS (c1+c2+c3)                                  | 0.00              | 0.00                          |                     |   | 0.00         | 0.00         | 0.00  | 0.00        |
| c1 Doubtful assets upto 1 year ( AC 31 )                         |                   |                               |                     |   |              |              |       |             |
| c2 Doubt assets > 1 year upto 3 years ( AC 32 )                  |                   |                               |                     |   |              |              |       |             |
| c3 On Doubtful Assets above 3 years ( AC 33 )                    |                   |                               |                     |   |              |              |       |             |
| d) LOSS ASSETS (AC 40)   | 0.00              | 0.00                          |                     |   | 1,121,673.25 | 1,121,673.25 | 0.00  | 1121673.25  |
| <b>TOTAL - II * [(a)+(b)+(c)+(d)]</b>                            | 0.00              | 0.00                          |                     |   | 1,121,673.25 | 1,121,673.25 | 0.00  | 1121673.25  |

| III. TYPE OF FACILITY                                   | (A) BREAK-UP OF<br>UNREALISED INCOME | (B) INTEREST CHARGEABLE<br>BUT NOT CHARGED IN NPA A/Cs |
|---|--------------------------------------|--|
| (1) BILLS PURCHASED/DISCOUNTED                          | XXXXXXXXXX                           | XXXXXXXXXX   |
| (a) INDIAN  |                                      |  |
| (b) FOREIGN   |                                      |  |
| (2) CASH CREDIT, OVERDRAFTS & LOANS REPAYABLE ON DEMAND | 1,121,673.25                         |  |
| (3) TERM LOANS  | 1,121,673.25                         |  |
| <b>TOTAL</b>  | <b>1,121,673.25</b>                  | <b>0.00</b>  |

| Refer Note 1 -> |
|-----------------|
| 0.00            |

NOTE 1: GRAND TOTAL IN COLUMN 8 SHOULD AGREE WITH EACH OTHER AS WELL AS THE AGGREGATE OF AMOUNT REPORTED IN COLUMNS 6 AND 7 OF CA19 (PART I)

Date : \_\_\_\_\_


  
 Chief Manager  
 Chief Executive  
 Charged Accountant

STATEMENT OF PROBLEM CREDIT (CA 109) AS ON  
 ( CA 198 ) 31ST MARCH, 2021

| SR NO | ACCOUNT TITLE         | NATURE OF FACILITY | 3               | 4    | 5         | 6                | 7            | 8                | 9                | 10 | 11               | 12             | 13             | 14               | 15               | 16 |
|-------|-----------------------|--------------------|-----------------|------|-----------|------------------|--------------|------------------|------------------|----|------------------|----------------|----------------|------------------|------------------|----|
| 1     | 2                     | 3                  | 4               | 5    | 6         | 7                | 8            | 9                | 10               | 11 | 12               | 13             | 14             | 15               | 16               |    |
| 1     | ROYAL PHARMA 2011 LTD | Overdraft          | 3,38,000,000.00 | 0.00 | 400/2020  | 2,236,711,828.62 | 1,321,672.26 | 2,235,389,156.32 | 7,940,000,000.00 |    | 2,235,711,828.62 | 335,339,623.31 | 335,339,126.33 | 2,236,711,828.62 | 1,901,407,702.29 |    |
| 2     | MANIYA VIJAY BABU     | Overdraft          | 38,100,000.00   | 0.00 | 17/1/2020 | 7,790,910.40     | 0.00         | 7,790,910.40     | 7,940,000,000.00 |    | 7,790,910.40     | 7,790,910.40   | 7,790,910.40   | 7,790,910.40     | 1,901,407,702.29 |    |
| 3     |                       |                    |                 |      |           |                  |              |                  |                  |    |                  |                |                |                  |                  |    |
| 4     |                       |                    |                 |      |           |                  |              |                  |                  |    |                  |                |                |                  |                  |    |
| 5     |                       |                    |                 |      |           |                  |              |                  |                  |    |                  |                |                |                  |                  |    |
| 6     |                       |                    |                 |      |           |                  |              |                  |                  |    |                  |                |                |                  |                  |    |
| 7     |                       |                    |                 |      |           |                  |              |                  |                  |    |                  |                |                |                  |                  |    |
| 8     |                       |                    |                 |      |           |                  |              |                  |                  |    |                  |                |                |                  |                  |    |
| 9     |                       |                    |                 |      |           |                  |              |                  |                  |    |                  |                |                |                  |                  |    |
| 10    |                       |                    |                 |      |           |                  |              |                  |                  |    |                  |                |                |                  |                  |    |
| 11    |                       |                    |                 |      |           |                  |              |                  |                  |    |                  |                |                |                  |                  |    |
| 12    |                       |                    |                 |      |           |                  |              |                  |                  |    |                  |                |                |                  |                  |    |
| 13    |                       |                    |                 |      |           |                  |              |                  |                  |    |                  |                |                |                  |                  |    |
| 14    |                       |                    |                 |      |           |                  |              |                  |                  |    |                  |                |                |                  |                  |    |
| 15    |                       |                    |                 |      |           |                  |              |                  |                  |    |                  |                |                |                  |                  |    |
| 16    |                       |                    |                 |      |           |                  |              |                  |                  |    |                  |                |                |                  |                  |    |
| 17    |                       |                    |                 |      |           |                  |              |                  |                  |    |                  |                |                |                  |                  |    |
| 18    |                       |                    |                 |      |           |                  |              |                  |                  |    |                  |                |                |                  |                  |    |
| 19    |                       |                    |                 |      |           |                  |              |                  |                  |    |                  |                |                |                  |                  |    |
| 20    |                       |                    |                 |      |           |                  |              |                  |                  |    |                  |                |                |                  |                  |    |

Date:

*[Signature]*  
 Chief Executive

*[Signature]*  
 Chief Executive

Chief Accountant

Chief Executive

*[Signature]*  
 Chief Accountant





## INFORMATION ON ACCOUNTS RESTRICTURED FROM 01.04.2020 TO 31.03.2021

CA-19C

PART A : For Accounts with Fund Based Sanctioned Limit or Fund based outstanding  
(whichever is greater) with Rs. 100 lacs and above.

| PARTICULARS              | No of Accounts (Total) | Aggregate outstanding as on 31.03.2021 | Provision required on account of NPV sacrifice. |
|--------------------------|------------------------|--|---|
|                          | 1                      | 2                                      | 3   |
| 1. STANDARD ACCOUNTS     |                        | 18.00                                  |   |
| 2. SUB-STANDARD ACCOUNTS |                        | 38,696,390,171.84                      |   |
| 3. DOUBTFUL ACCOUNTS     |                        |  |   |

## PART B : For Accounts with Fund Based Sanctioned Limit or Fund based outstanding below Rs. 100 lacs .

| PARTICULARS              | No of Accounts (Total) | Aggregate outstanding as on 31.03.2021 | Provision required on account of NPV sacrifice. |
|--------------------------|------------------------|--|---|
|                          | 1                      | 2                                      | 3   |
| 1. STANDARD ACCOUNTS     |                        | 39.00                                  |   |
| 2. SUB-STANDARD ACCOUNTS |                        | 5,702,065,373.78                       |   |
| 3. DOUBTFUL ACCOUNTS     |                        |  |   |

Date:

- Note: 1 The following advances are excluded i) Personal and Consumer Loans ii) Capital Market Exposures  
 iii) Commercial Real Estate Exposures and iv) Loss Assets, which are not eligible for restructuring.  
 2 Separate communication from HO Credit Monitoring Department is sent for further details of restructuring done during the period ended 31.03.2021

Chief Manager

Chief Executive

Chartered Accountant

44,398 425,545 62



**BANK OF INDIA (UGANDA) LTD**  
**CA 16 ( PART I ) AS ON**  
**31ST MARCH, 2021**

**STATEMENT OF GENERAL LEDGER ACCOUNT - SUNDRY DEPOSITS AS ON**

**31ST MARCH, 2021**

**PAGE : 1**  
 (Amount in Local Currency)

| SR NO | Title of Account       | Date of Entry | Refer NOTE 2  |  |  |  | OTHER ITEMS        | TOTAL              |                    |
|-------|------------------------|---------------|---|--|--|--|--------------------|--------------------|--------------------|
|       |                        |               | MARGIN MONEY/ DEPOSITS HELD AGAINST L/Cs/ GUARANTEES, SECURITY DEPOS, MARGIN FOR ADVANCES | APPLICATION/ ALLOTMENT/CALL MONEY ON NEW ISSUE/RIGHT ISSUE OF SHARES DEBENTURES DIVIDENDS ETC. | CREDIT BALANCES OF LOANS, CASH CREDITS ETC. DORMANT & UNCLAIMED ACCOUNTS | DEPOSITS FOR TOKEN, EXCESS CASH RECEIVED, CASH FOUND ON PREMISES, ETC. |                    |                    | 5                  |
| 1     | MISCELLANEOUS ITEMS    |               |   |  |  |  |                    |                    |                    |
| 2     | INTEREST PAYABLE ON TD |               |   |  |  |  |                    | 3,774,626.00       | 3,774,626.00       |
| 3     |                        |               |   |  |  |  |                    | 23,399,119.30      | 23,399,119.30      |
| 4     |                        |               |   |  |  |  |                    | -                  | -                  |
| 5     |                        |               |   |  |  |  |                    | -                  | -                  |
| 6     |                        |               |   |  |  |  |                    | 0.00               | 0.00               |
| 7     |                        |               |   |  |  |  |                    | 0.00               | 0.00               |
| 8     |                        |               |   |  |  |  |                    | 0.00               | 0.00               |
| 9     |                        |               |   |  |  |  |                    | 0.00               | 0.00               |
| 10    |                        |               |   |  |  |  |                    | 0.00               | 0.00               |
| 11    |                        |               |   |  |  |  |                    | 0.00               | 0.00               |
| 12    |                        |               |   |  |  |  |                    | 0.00               | 0.00               |
| 13    |                        |               |   |  |  |  |                    | 0.00               | 0.00               |
| 14    |                        |               |   |  |  |  |                    | 0.00               | 0.00               |
| 15    |                        |               |   |  |  |  |                    | 0.00               | 0.00               |
| 16    |                        |               |   |  |  |  |                    | 0.00               | 0.00               |
| 17    |                        |               |   |  |  |  |                    | 0.00               | 0.00               |
| 18    |                        |               |   |  |  |  |                    | 0.00               | 0.00               |
|       | <b>TOTAL</b>           |               | <b>0.00</b>   | <b>0.00</b>  | <b>0.00</b>  | <b>0.00</b>  | <b>27173745.30</b> | <b>27173745.30</b> | <b>27173745.30</b> |

Note : 1 Total of items 1 to 5 to be shown under sub-head "Sundry Deposits" under demand Deposits item No. 1(C) of Schedule 3 on liabilities side of form A.

Note : 2 Staff Security deposit margins, deposit etc. where the repayment is, not free should be shown under items 8 "Other Items" in CA-16 (Part I) Sundry Credits

*[Signature]*  
 Chief Manager

*[Signature]*  
 Chartered Accountant





| SR NO | Title of Account                  | Date of Entry | PROVISIONS FOR INTEREST ON TERM DEPOSITS ETC FOR VARIOUS PERIODS | DISCOUNT ON MEDIUM TERM (SBI/IDBI) BILLS | RECEIVED IN ADVANCES SUCH AS GUARANTEE COMMISSION RENT ON SAFE DEPOSIT VALU LOCKERS, ETC. | PROVISION FOR EXPENSES ACCRUED BUT NOT PAID | AMOUNT RECEIVED FROM DISCOUNT ETC IN SETTLEMENT OF DEBITS | UNREALISED INTEREST INCOME | UNREALISED OTHER INCOME | RECEIPTS ON GOVERNMENT BUSINESS ACCOUNT COLLECTION OF DIRECT/INDIRECT TAXES (SBI/IDBI) ETC. | OTHER ITEMS | TOTAL (1 TO 9) | TOTAL OF COL 6 & 7 |
|-------|-----------------------------------|---------------|--|--|---|---|---|----------------------------|-------------------------|---|-------------|----------------|--------------------|
| 1     | Interest payable on deposits      |               | 4,879,764,261.50   |  |   |   |   |                            |                         |   |             |                |                    |
| 2     | Taxes payable                     |               |  |  |   |   |   |                            |                         |   |             |                |                    |
| 3     | Unrealised interest income        |               |  |  |   |   |   | 1,271,673.25               |                         |   |             |                |                    |
| 4     | National Social Security Fund     |               |  |  |   |   |   |                            |                         |   |             |                |                    |
| 5     | Lease liability                   |               |  |  |   |   |   |                            |                         |   |             |                |                    |
| 6     | GENERAL PROVISION ON ADVANCES     |               |  |  |   |   |   |                            |                         |   |             |                |                    |
| 7     | SP-CIFIC PROVISION FOR IMPURITIES |               |  |  |   |   |   |                            |                         |   |             |                |                    |
| 8     | AMOUNT RECEIVED FOR IMPURITIES    |               |  |  |   |   |   |                            |                         |   |             |                |                    |
| 9     | ZATION OF COM ON GUARANTIES       |               |  |  |   |   |   |                            |                         |   |             |                |                    |
| 10    | PROVISION FOR EXPENSES            |               |  |  |   |   |   |                            |                         |   |             |                |                    |
| 11    | MISC ITEMS                        |               |  |  |   |   |   |                            |                         |   |             |                |                    |
| 12    |                                   |               |  |  |   |   |   |                            |                         |   |             |                |                    |
| 13    |                                   |               |  |  |   |   |   |                            |                         |   |             |                |                    |
| 14    |                                   |               |  |  |   |   |   |                            |                         |   |             |                |                    |
| 15    |                                   |               |  |  |   |   |   |                            |                         |   |             |                |                    |
| 16    |                                   |               |  |  |   |   |   |                            |                         |   |             |                |                    |
| 17    |                                   |               |  |  |   |   |   |                            |                         |   |             |                |                    |
| 18    |                                   |               |  |  |   |   |   |                            |                         |   |             |                |                    |
| TOTAL |                                   |               | 4,879,764,261.50   |  |   |   |   | 1,271,673.25               |                         |   |             | 1,271,673.25   | 1,271,673.25       |

NOTE: 1. Item 1 to be shown in Schedule 5 of Form 'A' under item III 'Interest Accrued'.  
 2. Total of item 2 to 9 to be shown in Schedule 5 of Form 'A' under item IV (a) Sundry Credits.  
 3. Total of item 6 and 7 to tally with total shown in Form CA-18A.



Handwritten signature and scribble.





**FOR ALL FOREIGN BRANCHES AND ALL POSITION MAINTAINING BRANCHES**

**ANNEXURE D**

**BANK OF INDIA (UGANDA) LTD**

**SUPPLEMENTARY INFORMATION OF CONTINGENT LIABILITIES IN RESPECT OF INTER-BRANCH TRANSACTION NATURE ONLY**

| <b>INTER-BRANCH TRANSACTION NATURE ONLY</b> |   | <b>AS ON<br/>31.03.2021<br/>YEAR ENDED<br/>(Local Currency)</b> |
|---|---|---|
|   |   | xxxxxxx<br>xxxxxxx  |
| III.  | Liability on account of outstanding forward exchange contracts in respect of Inter-Branch transaction nature only (Branch-wise details should be attached as per format enclosed) - Annexure D1 | xxxxxxx<br>xxxxxxx  |
| IV.   | Guarantees given on behalf of Constituents in respect of Inter-Branch Transaction Nature only (Branch-wise details should be attached as per format enclosed) - Annexure D2                     | xxxxxxx<br>xxxxxxx  |
|   | a) In India   |   |
|   | b) Outside India  |   |
| V.  | Acceptances, endorsements and other obligations in respect of Inter-branch  | xxxxxxx<br>xxxxxxx  |
|   | a) Bank's Liability for Credits opened for Customers  |   |
|   | b) Bank's Liability for confirming Credits  |   |
|   | c) Bank's Liabilities for Acceptances A/c. Customers  |   |
|   | d) Liabilities for acceptances on behalf of Customers   |   |
|   | <b>Total of item V</b>  | 0.00  |
| VI.   | Other items for which the Bank is contingently liable in respect of Inter-Branch Transaction Nature only (Branch-wise details should be attached)   | xxxxxxx<br>xxxxxxx  |
|   | a) Interest Rate Swap (IRS)   |   |
|   | b) Currency Interest Rate Swap  |   |
|   | c) Others   |   |
|   | <b>Total of VI</b>  | 0.00  |
|   | <b>Total III to VI</b>  | 0.00  |

Date :

  
Chief Manager

  
Chief Executive

  
Chartered Accountant



**FOR ALL FOREIGN BRANCHES AND ALL POSITION MAINTAINING BRANCHES**

**ANNEXURE D 1**

**BANK OF INDIA (UGANDA) LTD**

**BREAK-UP OF ITEM III SUPPLEMENTARY INFORMATION OF CONTINGENT LIABILITIES IN  
RESPECT OF INTER-BRANCH TRANSACTION NATURE ONLY**

RE : STATEMENT OF FOREX FORWARD EXCHANGE CONTRACTS IN RESPECT OF INTER-BRANCH  
TRANSACTION NATURE ONLY AS ON 31ST MARCH, 2021

| SR NO.       | NAME OF THE BRANCH | DATE OF ORIGINAL CONTRACT | PURCHASE OR SALE | MATURITY DATE | CURRENCY AMOUNT |
|--------------|--------------------|---------------------------|------------------|---------------|-----------------|
| 1            |                    |                           |                  |               |                 |
| 2            |                    |                           |                  |               |                 |
| 3            |                    |                           |                  |               |                 |
| 4            |                    |                           |                  |               |                 |
| 5            |                    |                           |                  |               |                 |
| 6            |                    |                           |                  |               |                 |
| 7            |                    |                           |                  |               |                 |
| 8            |                    |                           |                  |               |                 |
| 9            |                    |                           |                  |               |                 |
| 10           |                    |                           |                  |               |                 |
| <b>TOTAL</b> |                    |                           |                  |               | <b>0.00</b>     |

  
Chief Manager

  
Chief Executive

  
Chartered Accountant

Date :





**FOR ALL FOREIGN BRANCHES AND ALL POSITION MAINTAINING BRANCHES**

**ANNEXURE D 2**

**BANK OF INDIA (UGANDA) LTD**

**BREAK-UP OF ITEM IV SUPPLEMENTARY INFORMATION OF CONTINGENT LIABILITIES IN RESPECT OF INTER-BRANCH TRANSACTION NATURE ONLY**

RE : STATEMENT OF GUARANTEES GIVEN ON BEHALF OF CONSTITUENTS IN RESPECT OF INTER-BRANCH TRANSACTION NATURE ONLY i.e. ON THE BASIS OF COUNTER GUARANTEES FROM OUR BRANCHES AS ON 31ST MARCH, 2021

| SR. NO.      | NAME OF THE BRANCH | GUARANTEE ORIGINATING DATE | DUE DATE | NAME OF THE ACCOUNT | CURRENCY AMOUNT |
|--------------|--------------------|----------------------------|----------|---------------------|-----------------|
| 1            |                    |                            |          |                     |                 |
| 2            |                    |                            |          |                     |                 |
| 3            |                    |                            |          |                     |                 |
| 4            |                    |                            |          |                     |                 |
| 5            |                    |                            |          |                     |                 |
| 6            |                    |                            |          |                     |                 |
| 7            |                    |                            |          |                     |                 |
| 8            |                    |                            |          |                     |                 |
| 9            |                    |                            |          |                     |                 |
| 10           |                    |                            |          |                     |                 |
| <b>TOTAL</b> |                    |                            |          |                     | <b>0.00</b>     |

Date :

  
Chief Manager

  
Chief Executive

  
Chartered Accountant



## BANK OF INDIA (UGANDA) LTD

## SUPPLEMENTARY INFORMATION OF CONTINGENT LIABILITIES IN RESPECT OF INTER-BRANCH TRANSACTION NATURE ONLY PART A

| A)   | OFF BALANCE SHEET ITEMS (CONTINGENT LIABILITIES) IN RESPECT OF INTER-BRANCH TRANSACTION NATURE ONLY   | AMOUNT OUTSTANDING AS ON 31.03.2021 (Local Currency) | CASH MARGIN/ DEPOSIT/ EAR-MARKED DEPOSITS AVAILABLE AS SECURITY |
|------|---|--|---|
| III. | Liability on account of outstanding forward exchange contracts with original maturity of contracts of Inter-Branch Transaction nature only (Branch-wise details should be attached)     |  | xxxxxxx   |
|      | a) 14 days or less  |  |   |
|      | b) 15 days or more upto 1 year  |  |   |
|      | c) Above 1 year & over upto 2 years   |  |   |
|      | d) Above 2 years & over upto 5 years  |  |   |
|      | e) Above 5 years  |  |   |
| IV.  | Guarantees given on behalf of Constituents supported by guarantees/letter of comfort of our Branches i.e. Inter-Branch Transaction Nature only (Branch-wise details should be attached) |  |   |
|      | a) Against counter guarantees of our Branch   |  |   |
|      | b) Financial Guarantees   |  |   |
|      | c) Others   |  |   |
| V.   | Acceptances, endorsements and Other Obligations in respect of Inter-Branch Transaction Nature only (Branch-wise details should be attached)   | xxxxxxx  | xxxxxxx   |
|      | a) Bank's Liability for Credits opened for Customers  |  |   |
|      | b) Bank's Liability for confirming credits  |  |   |
|      | c) Bank's Liabilities for Acceptances A/c. Customers  |  |   |
|      | d) Liabilities for acceptance on behalf of Customers  |  |   |
|      | Total of Item V   | 0.00   | 0.00  |
| VI.  | Other items for which the Bank is contingently liable in respect of Inter-Branch Transaction Nature only (Branch-wise details should be attached)                                       | xxxxxxx  | xxxxxxx   |
|      | 1 INTEREST RATE SWAP (IRS)  | xxxxxxx  | xxxxxxx   |
|      | a) 1 year or less   |  |   |
|      | b) Above 1 year & upto 5 years  |  |   |
|      | c) Above 5 years  |  |   |
|      | 2 CURRENCY INTEREST RATE SWAP   | xxxxxxx  | xxxxxxx   |
|      | a) 1 year or less   |  |   |
|      | b) Above 1 year & upto 5 years  |  |   |
|      | c) Above 5 years  |  |   |
|      | 3 Other   |  |   |
|      | Total of VI   | 0.00   | 0.00  |
|      | ** Total III to VI  | 0.00   | 0.00  |

Note : TOTAL OF EACH ITEM SHOULD TALLY WITH THE RESPECTIVE ITEMS OF ANNEXURE D IN RESPECT OF INTER BRANCH TRANSACTION NATURE ONLY.

\*\* Total III to VI should tally with Contingent Liabilities as per ANNEXURE D of inter-branch transaction nature only.

Date :


  
 P. O. BOX  
 7332  
 KAMPALA  
 HEAD OFFICE

Chief Manger

Chief Executive

Chartered Accountants



**FOR ALL FOREIGN BRANCHES AND ALL POSITION MAINTAINING BRANCHES**

**ANNEXURE D 5**

From:

To:

BANK OF INDIA (UGANDA) LTD

Additional Information of Schedule 12 Contingent Liabilities item III & VI for the

YEAR ENDED

31.03.2021

**OUTSTANDING FORWARD EXCHANGE CONTRACTS**

| Item III Schedule 12<br>Liability on account of outstanding forward exchange contracts with original maturity of | Merchant Contracts<br>( A ) | Cash Margin/<br>Deposit /<br>Ear-marked<br>deposit<br>available | Inter-Branch<br>Contracts<br>( B ) | Inter-Bank<br>Cross<br>Currency<br>Contracts<br>( C ) | Other<br>Inter-Bank<br>Contracts<br>( D ) | Total<br>A+B+C+D |
|--|-----------------------------|---|------------------------------------|---|---|------------------|
| a) 1 Year or less  |                             |   |                                    |   |   | 0.00             |
| b) Over 1 years upto 5 years   |                             |   |                                    |   |   | 0.00             |
| c) Over 5 years  |                             |   |                                    |   |   | 0.00             |
| <b>TOTAL III</b>   |                             | 0.00  | 0.00                               | 0.00  | 0.00                                      | 0.00             |

**INTEREST RATE SWAP CONTRACTS & DERIVATIVES CONTRACTS IF ANY**

| Item VI Schedule 12<br>Interest Rate Swap Contracts and other derivatives contracts if any. | Merchant Contracts<br>( A ) | Cash Margin/<br>Deposit /<br>Ear-marked<br>deposit<br>available | Inter-Branch<br>Contracts<br>( B ) | Inter-Bank<br>Cross<br>Currency<br>Contracts<br>( C ) | Other<br>Inter-Bank<br>Contracts<br>( D ) | Total<br>A+B+C+D |
|---|-----------------------------|---|------------------------------------|---|---|------------------|
| a) 1 year or less   |                             |   |                                    |   |   | 0.00             |
| b) Over 1 year upto 5 years   |                             |   |                                    |   |   | 0.00             |
|   |                             |   |                                    |   |   | 0.00             |
|   |                             |   |                                    |   |   | 0.00             |
|   |                             |   |                                    |   |   | 0.00             |
|   |                             |   |                                    |   |   | 0.00             |
| c) Over 5 years   |                             |   |                                    |   |   | 0.00             |
| <b>TOTAL IV</b>   |                             | 0.00  | 0.00                               | 0.00  | 0.00                                      | 0.00             |

Note:

- 1.00 Treasury Branch issues FCNR Contracts at notional rate. Such contracts should be given separately as a foot note and should not be reported under Merchant Contracts.
- \* 2 Total III Column i.e. Total A+B+C+D should tally with the total shown in Schedule 12 and annexure to Schedule 12 item III in Form 'A'.
- \*\* 3 Total VI Column i.e. Total A+B+C+D should tally with the total shown in Schedule 12 and annexure to Schedule 12 item VI under Interest Rate Swap in Form 'A'.

Date:

 Chief Manager
  Chief Executive
  Chartered Accountant



**BANK OF INDIA (UGANDA) LTD**

**Details of Inter Office Adjustments**

**31ST MARCH, 2021**

| Schedule 5    |   | Schedule 11   |   |
|---------------|---|---------------|---|
| Branch Name   | Amount in Local Currency of your branch | Branch Name   | Amount in Local Currency of your branch |
| BIRMINGHAM    |   | BIRMINGHAM    |   |
| EAST HAM      |   | EAST HAM      |   |
| LEICESTER     |   | LEICESTER     |   |
| LONDON        |   | LONDON        |   |
| MANCHESTER    |   | MANCHESTER    |   |
| WEMBLEY       |   | WEMBLEY       |   |
| JERSEY        |   | JERSEY        |   |
| PARIS         |   | PARIS         |   |
| MOMBASA       |   | MOMBASA       |   |
| NAIROBI       |   | NAIROBI       |   |
| NAIROBI IAB   |   | NAIROBI IAB   |   |
| WESTLANDS     |   | WESTLANDS     |   |
| OSAKA         |   | OSAKA         |   |
| TOKYO         |   | TOKYO         |   |
| NEW YORK      |   | NEW YORK      |   |
| SAN FRAN. AG  |   | SAN FRAN. AG  |   |
| CAYMAN ISLAND |   | CAYMAN ISLAND |   |
| HONGKONG      |   | HONGKONG      |   |
| KOWLOON       |   | KOWLOON       |   |
| SINGAPORE     |   | SINGAPORE     |   |
| SHENZEN       |   | SHENZEN       |   |
| <b>Total</b>  | 0                                       | <b>Total</b>  | 0                                       |
| Net in Sch 5  | 0                                       | Net in Sch 11 | 0                                       |

Note: The net amount should tally with total of IOA in Schedule 5 & Schedule 11 Inter Office Amount as per

|                   |             |             |
|-------------------|-------------|-------------|
| Form A            | 0.00        | 0           |
| <b>DIFFERENCE</b> | <b>0.00</b> | <b>0.00</b> |



A handwritten signature in blue ink, consisting of several loops and a long horizontal stroke.