

Q3

MUTUAL TRUST BANK LIMITED AND ITS SUBSIDIARIES
CONDENSED INTERIM FINANCIAL STATEMENTS (UNAUDITED)

AS AT AND FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2022



মিউচুয়াল ট্রাস্ট ব্যাংক লিমিটেড
Mutual Trust Bank Ltd.

you can bank on us

In compliance with the Bangladesh Securities and Exchange Commission (BSEC) letter No. SEC/CFD/Misc/23/2020/615, dated 2 February, 2010 and the Dhaka and Chittagong Stock Exchange (Listing) Regulations, 2015, we are pleased to present the un-audited Consolidated Financial Statements of Mutual Trust Bank Limited as at and for the third quarter ended 30 September, 2022. These Consolidated Financial Statements are comprised of the financials of Mutual Trust Bank Limited including Off-shore Banking Unit, Islamic Banking and its subsidiaries i.e. MTB Securities Limited, MTB Capital Limited and MTB Exchange (UK) Limited, which are prepared as per International Accounting Standard (IAS) 34 "Interim Financial Reporting".

Condensed Consolidated Balance Sheet (Unaudited)
As at 30 September 2022

Table with 3 columns: September 2022, 2021, and BDT. Rows include Property and Assets, Liabilities and Capital, and Off-Balance Sheet Items.

Condensed Consolidated Profit and Loss Account (Unaudited)
For the Period ended 30 September 2022

Table with 5 columns: 01 January to 30 September 2022, 01 January to 30 September 2021, 01 July to 30 September 2022, 01 July to 30 September 2021, and BDT. Rows include Interest Income, Total Operating Income, and Earnings Per Share.

Condensed Consolidated Statement of Cash Flow (Unaudited)
For the Period ended 30 September 2022

Table with 5 columns: 01 January to 30 September 2022, 01 January to 30 September 2021, 01 July to 30 September 2022, 01 July to 30 September 2021, and BDT. Rows include Cash Flows from Operating Activities, Investing Activities, and Financing Activities.

Condensed Consolidated Statement of Changes in Equity (Unaudited)
As at 30 September 2022

Table with 10 columns: Particulars, Paid-up Capital, Statutory Reserve, Share Premium, Revaluation Reserve, Foreign Currency Translation Gain/Loss, General Reserve, Surplus in Profit and Loss, Total, and Minority Interest. Rows include Balance as at 01 January 2022, Balance as at 30 September 2022, and Balance as at 30 September 2021.

Mutual Trust Bank Limited and Its Subsidiaries
Selective Notes to the Condensed Interim Financial Statements (Unaudited)
As at and for the period ended 30 September 2022

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1.3 Islamic Banking
1.4 Agent Banking
1.5 Subsidiary Companies
1.5.1 MTB Securities Limited (MTBSL)
1.5.2 MTB Exchange (UK) Limited (MTBK)
1.5.3 MTB Capital Limited (MTBCL)

2.0 Significant Accounting Policies

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2.2 Basis of Consolidation
2.3 Cash Flow Statement
2.4 Provisions
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2.4.4 Off-Balance Sheet Exposures
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Add: Capital Gain from Trading in Govt. Securities
2.6 Calculation of Deferred Tax:
2.7 Composition of Shareholders' Equity:
2.8 Net Asset Value Per Share (NAVPS):
2.9 Earnings Per Share (EPS)
2.10 Net Operating Cash Flows Per Share (NOCFPS)
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2.11 Reconciliation of statement of cash flows from operating activities
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2.13 Related Party Transaction
2.14 Reporting Period
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2.16 Review of the Financial Statements
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