Cairo Bank
Uganda

DIS04:

Composition of Regulatory Capital

Frequency
Semiannual

Publication date
30th of the month following the end of the half year

DIS04 – Composition of regulatory capital

Purpose: Provide a breakdown of the constituent elements of a SFI's capital.

Scope of application: The template is mandatory for all SFIs

Frequency: Semiannual.

Accompanying narrative: SFIs are expected to supplement the template with a narrative commentary to explain any significant changes over the reporting period and the key drivers of such change.

		a
		Amounts
	Common Equity Tier 1 capital: instruments and reserves	
1	Permanent shareholders equity (issued and fully paid-up common shares)	174,153,901
2	Share premium	
3	Retained earnings	(16,447,383)
4	Net after tax profits current year-to date (50% only)	
5	General reserves (permanent, unencumbered and able to absorb losses)	1,100,000
6	Tier 1 capital before regulatory adjustments	
	Tier 1 capital: regulatory adjustments	158,806,518
8	Goodwill and other intangible assets	(4,145,160)
9	Current year's losses	(15,534,473)
10	investments in unconsolidated financial subsidiaries	
12	deficiencies in provisions for losses	
14	Other deductions determined by the Central bank	(14,227,804)
26	Other deductions determined by the Central bank	-64,950
28	Total regulatory adjustments to Tier 1 capital	124,834,131
29	Tier 1 capital	124,834,131

	Tier 2 capital: Supplementary capital	
46	Revaluation reserves on fixed assets	
47	Unencumbered general provisions for losses (not to exceed 1.25% of RWA)	1,459,433
48	Hybrid capital instruments	
49	Subordinated debt (not to exceed 50% of core capital subject to a discount factor)	
58	Tier 2 capital	1,459,433
59	Total regulatory capital (= Tier 1 + Tier2)	126,293,564
60	Total risk-weighted assets	221,492,262
	Capital adequacy ratios and buffers	
61	Tier 1 capital (as a percentage of risk-weighted assets)	56.36%
63	Total capital (as a percentage of risk-weighted assets)	57.02%
64	Total Institution-specific buffer requirement (capital conservation buffer plus countercyclical buffer requirements plus systemic buffer, expressed as a percentage of risk-weighted assets)	
65	Of which: capital conservation buffer requirement	
66	Of which: countercyclical buffer requirement	0
67	Of which: bank specific systemic buffer requirement	0
68	Tier 1 capital (as a percentage of risk-weighted assets) available after meeting the bank's minimum capital requirements	
	Minimum statutory ratio requirements	
70	Tier 1 capital adequacy ratio	56.4%
71	Total capital adequacy ratio	57.0%

Instructions

i) Shading:

Each dark grey row introduces a new section detailing a certain component of regulatory capital.

Light blue rows represent the sum cells in the relevant section.

Light grey rows show the main components of regulatory capital and the capital adequacy ratios.