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Investor information - Starling Bank

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In our opinion, the financial statements present fairly, in all material respects, the financial position of Sterling Bank of Asia, Inc. (A Savings Bank) as at December 31, 2010 and 2009, and its financial performance and its cash flows for the years then ended in accordance with Philippine Financial Reporting Standards.

December 31, 2010 and 2009 and Independent Auditors' Report
David Bouffard Vice President, Signet Corporate Affairs 375 Ghent
Road Akron, OH 44333 USA 1-330-668-5369
david.bouffard@signetjewelers.com

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of \$504 million (N85 billion).

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Directors' Report

The Collective Investment Schemes sourcebook, as issued (and amended) by the Financial Conduct Authority (FCA), requires the Manager to prepare the investment report and financial statements

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for each accounting period which give a true and fair view of the financial position of the Scheme as at the end of the accounting period, and the net revenue and the net losses for the period.

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