

# Statement of Changes in Equity – Bank

	Note	Page No.	Stated capital Rs. '000	Statutory reserve fund Rs. '000	Retained earnings Rs. '000
<b>Balance as at December 31, 2017</b>			37,143,541	6,476,952	4,987,446
<b>Impact of adoption of SLFRS 9</b>			-	-	(4,822,089)
Recognition of SLFRS 9 ECLs including those measured at FVOCI			-	-	(5,305,558)
Deferred tax on transitional adjustments			-	-	1,730,356
Transfer of AFS reserve build o/a reclassification of AFS portfolio to HTM portfolio (net of tax)			-	-	(1,587,069)
Impact of reclassifying financial investment from AFS to FVTPL			-	-	340,182
Re-measurement impact of reclassifying financial investment from L&R to FVOCI			-	-	-
Transfer of AFS reserve to fair value reserve			-	-	-
<b>Balance as at January 1, 2018</b>			37,143,541	6,476,952	165,357
<b>Total comprehensive income for the year 2018</b>					
Profit for the year			-	-	17,543,828
Other comprehensive income, net of tax			-	-	110,285
Net actuarial gains/(losses) on defined benefit plans			-	-	107,376
Realised gains/(losses) from disposal of investment in equity			-	-	2,909
Net change in revaluation surplus			-	-	-
Net fair value gains/(losses) on remeasuring financial assets measured at fair value through other comprehensive income			-	-	-
Net gains/(losses) arising from translating the Financial Statements of the foreign operations			-	-	-
Cash flow hedges – effective portion of changes in fair value, net of tax			-	-	-
<b>Total comprehensive income for the year 2018</b>			-	-	17,654,113
<b>Transactions with owners, recognised directly in equity, contributions and distributions to owners</b>					
Issue of ordinary shares under employee share option plans	53	236	203,083	-	-
Transfer o/a share-based payment transactions	53	236	6,414	-	-
Dividends to equity holders			1,794,844	-	(6,499,203)
Second interim dividend for 2017	25	184	-	-	(2,989,996)
Final dividend for 2017 satisfied in the form of issue and allotment of new shares	53	236	1,794,844	-	(1,994,271)
Unclaimed dividend absorbed/(dividend paid) in respect of previous years			-	-	1,148
First interim dividend for 2018	25	184	-	-	(1,516,084)
Share-based payment transactions	57.6	243	-	-	-
Transfers during the year	55 to 57	239 to 243	-	877,191	(6,257,191)
<b>Total transactions with equity holders</b>			2,004,341	877,191	(12,756,394)
<b>Balance as at December 31, 2018</b>			39,147,882	7,354,143	5,063,076

	Other reserves							Total equity Rs. '000
	Revaluation reserve	Available-for-sale reserve	Fair value reserve	Foreign currency translation reserve	Hedging reserve	General reserve	Employee share option reserve	
	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000	
	7,088,054	(1,707,494)	-	314,253	(3,212)	52,270,003	529,817	107,099,360
	-	1,707,494	(325,420)	-	-	-	-	(3,440,015)
	-	-	194,256	-	-	-	-	(5,111,302)
	-	-	(47,775)	-	-	-	-	1,682,581
	-	1,587,069	-	-	-	-	-	-
	-	(340,182)	-	-	-	-	-	-
	-	-	(11,294)	-	-	-	-	(11,294)
	-	460,607	(460,607)	-	-	-	-	-
	7,088,054	-	(325,420)	314,253	(3,212)	52,270,003	529,817	103,659,345
	-	-	-	-	-	-	-	17,543,828
	-	-	(1,059,562)	2,557,517	27,231	-	-	1,635,471
	-	-	-	-	-	-	-	107,376
	-	-	-	-	-	-	-	2,909
	-	-	-	-	-	-	-	-
	-	-	(1,059,562)	-	-	-	-	(1,059,562)
	-	-	-	2,557,517	-	-	-	2,557,517
	-	-	-	-	27,231	-	-	27,231
	-	-	(1,059,562)	2,557,517	27,231	-	-	19,179,299
	-	-	-	-	-	-	-	203,083
	-	-	-	-	-	-	(6,414)	-
	-	-	-	-	-	-	-	(4,704,359)
	-	-	-	-	-	-	-	(2,989,996)
	-	-	-	-	-	-	-	(199,427)
	-	-	-	-	-	-	-	1,148
	-	-	-	-	-	-	-	(1,516,084)
	-	-	-	-	-	-	68,581	68,581
	-	-	-	-	-	5,380,000	-	-
	-	-	-	-	-	5,380,000	62,167	(4,432,695)
	7,088,054	-	(1,384,982)	2,871,770	24,019	57,650,003	591,984	118,405,949

**Statement of Changes in Equity – Bank (Contd.)**

	Note	Page No.	Stated capital Rs. '000	Statutory reserve fund Rs. '000	Retained earnings Rs. '000
<b>Impact of adoption of SLFRS 16</b>			–	–	(57,627)
Reversal of deferred tax asset created on liability o/a straight lining of lease rentals			–	–	(57,627)
<b>Balance as at January 1, 2019</b>			39,147,882	7,354,143	5,005,449
<b>Total comprehensive income for the year 2019</b>					
Profit for the year			–	–	17,024,967
Other comprehensive income, net of tax			–	–	(56,940)
Net actuarial gains/(losses) on defined benefit plans			–	–	(56,940)
Realised gains/(losses) from disposal of investment in equity			–	–	–
Net change in revaluation surplus			–	–	–
Net fair value gains/(losses) on remeasuring financial assets measured at fair value through other comprehensive income			–	–	–
Net gains/(losses) arising from translating the Financial Statements of the foreign operations			–	–	–
Cash flow hedges – effective portion of changes in fair value, net of tax			–	–	–
<b>Total comprehensive income for the year 2019</b>			–	–	16,968,027
<b>Transactions with owners, recognised directly in equity, contributions and distributions to owners</b>					
Issue of ordinary shares under employee share option plans	53	236	30,128	–	–
Transfer o/a share-based payment transactions	53	236	–	–	–
Transfer of value of expired ESOP	56 & 57.6	240 & 243	–	–	88,913
Dividends to equity holders			1,738,948	–	(6,596,708)
Second interim dividend for 2018	25	184	–	–	(3,032,869)
Final dividend for 2018 satisfied in the form of issue and allotment of new shares	53	236	1,738,948	–	(2,022,032)
Unclaimed dividend absorbed/(dividend paid) in respect of previous years			–	–	(547)
First interim dividend for 2019	25	236	–	–	(1,541,260)
Share-based payment transactions	57.6	243	–	–	–
Transfers during the year	55 to 57	239 to 243	–	851,248	(10,321,248)
<b>Total transactions with equity holders</b>			1,769,076	851,248	(16,829,043)
<b>Balance as at December 31, 2019</b>			40,916,958	8,205,391	5,144,433

The Notes appearing on pages 149 to 286 form an integral part of these Financial Statements.

	Other reserves							Total equity Rs. '000
	Revaluation reserve	Available-for-sale reserve	Fair value reserve	Foreign currency translation reserve	Hedging reserve	General reserve	Employee share option reserve	
	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000	
	-	-	-	-	-	-	-	(57,627)
	-	-	-	-	-	-	-	(57,627)
	7,088,054	-	(1,384,982)	2,871,770	24,019	57,650,003	591,984	118,348,322
	-	-	-	-	-	-	-	17,024,967
	-	-	3,170,423	(399,787)	(62,391)	-	-	2,651,305
	-	-	-	-	-	-	-	(56,940)
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	3,170,423	-	-	-	-	3,170,423
	-	-	-	(399,787)	-	-	-	(399,787)
	-	-	-	-	(62,391)	-	-	(62,391)
	-	-	3,170,423	(399,787)	(62,391)	-	-	19,676,272
	-	-	-	-	-	-	-	30,128
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	(123,490)	(34,577)
	-	-	-	-	-	-	-	(4,857,760)
	-	-	-	-	-	-	-	(3,032,869)
	-	-	-	-	-	-	-	(283,084)
	-	-	-	-	-	-	-	(547)
	-	-	-	-	-	-	-	(1,541,260)
	-	-	-	-	-	-	-	-
	-	-	-	-	-	9,470,000	-	-
	-	-	-	-	-	9,470,000	(123,490)	(4,862,209)
	7,088,054	-	1,785,441	2,471,983	(38,372)	67,120,003	468,494	133,162,385