

Statement of Changes in Equity – Bank

	Note	Page No.	Stated capital Rs. '000	Statutory reserve fund Rs. '000	Retained earnings Rs. '000
Balance as at January 1, 2017			24,978,003	5,647,890	4,464,077
Total comprehensive income for the year 2017					
Profit for the year			-	-	16,581,244
Other comprehensive income, net of tax			-	-	(529,902)
Net actuarial gains/(losses) on defined benefit plans			-	-	(529,902)
Net change in revaluation surplus			-	-	-
Net fair value gains/(losses) on remeasuring financial investments available for sale			-	-	-
Net gains/(losses) arising from translating the Financial Statements of the foreign operation			-	-	-
Cash flow hedges – effective portion of changes in fair value, net of tax			-	-	-
Total comprehensive income for the year 2017			-	-	16,051,342
Transactions with owners, recognised directly in equity, contributions and distributions to owners					
Proceeds from right issue of ordinary shares	53	293	10,143,872	-	-
Issue of ordinary shares under employee share option plans	53	293	386,311	-	-
Transfer o/a share-based payment transactions	53	293	28,806	-	-
Dividends to equity holders			1,606,549	-	(5,955,851)
Second interim dividend for 2016	26	220	-	-	(2,674,799)
Final dividend for 2016 satisfied in the form of issue and allotment of new shares	53	293	1,606,549	-	(1,785,054)
Unclaimed dividend absorbed/(dividend paid) in respect of previous years			-	-	(2,279)
First interim dividend for 2017	26	220	-	-	(1,493,719)
Share-based payment transactions	57.6	302	-	-	-
Revaluation gain on disposal of freehold land and building			-	-	36,940
Transfers during the year	55 & 57	297 & 299	-	829,062	(9,609,062)
Total transactions with equity holders			12,165,538	829,062	(15,527,973)
Balance as at December 31, 2017			37,143,541	6,476,952	4,987,446

	Revaluation reserve	Available-for-sale reserve	Fair value reserve	Other reserves Foreign currency translation reserve	Hedging reserve	General reserve	Employee share option reserve	Total equity
	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000
	5,722,859	(7,208,796)	–	839,346	–	43,490,003	420,282	78,353,664
	–	–	–	–	–	–	–	16,581,244
	1,396,663	5,501,302	–	(525,093)	(3,212)	–	–	5,839,758
	–	–	–	–	–	–	–	(529,902)
	1,396,663	–	–	–	–	–	–	1,396,663
	–	5,501,302	–	–	–	–	–	5,501,302
	–	–	–	(525,093)	–	–	–	(525,093)
	–	–	–	–	(3,212)	–	–	(3,212)
	1,396,663	5,501,302	–	(525,093)	(3,212)	–	–	22,421,002
	–	–	–	–	–	–	–	10,143,872
	–	–	–	–	–	–	–	386,311
	–	–	–	–	–	–	(28,806)	–
	–	–	–	–	–	–	–	(4,349,302)
	–	–	–	–	–	–	–	(2,674,799)
	–	–	–	–	–	–	–	(178,505)
	–	–	–	–	–	–	–	(2,279)
	–	–	–	–	–	–	–	(1,493,719)
	–	–	–	–	–	–	138,341	138,341
	(31,468)	–	–	–	–	–	–	5,472
	–	–	–	–	–	8,780,000	–	–
	(31,468)	–	–	–	–	8,780,000	109,535	6,324,694
	7,088,054	(1,707,494)	–	314,253	(3,212)	52,270,003	529,817	107,099,360

Statement of Changes in Equity – Bank (Contd.)

	Note	Page No.	Stated capital Rs. '000	Statutory reserve fund Rs. '000	Retained earnings Rs. '000
Balance as at December 31, 2017			37,143,541	6,476,952	4,987,446
Impact of adoption of SLFRS 9					(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
Remeasurement impact of reclassifying financial investment from L&R to FVOCI			–	–	–
Transfer of AFS reserve to fair value reserve			–	–	–
Balance as at January 1, 2018			37,143,541	6,476,952	165,357
Total comprehensive income for the year 2018					
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 gain/(loss) 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			–	–	–
Total comprehensive income for the year 2018			–	–	17,654,113
Transactions with owners, recognised directly in equity, contributions and distributions to owners					
Issue of ordinary shares under employee share option plans	53	293	203,083	–	–
Transfer o/a share-based payment transactions	53	293	6,414	–	–
Dividends to equity holders			1,794,844	–	(6,499,203)
Second interim dividend for 2017	26	220	–	–	(2,989,996)
Final dividend for 2017 satisfied in the form of issue and allotment of new shares	53	293	1,794,844	–	(1,994,271)
Unclaimed dividend absorbed/(dividend paid) in respect of previous years			–	–	1,148
First interim dividend for 2018	26	220	–	–	(1,516,084)
Share-based payment transactions	57.6	302	–	–	–
Transfers during the year	55 & 57	297 & 299	–	877,191	(6,257,191)
Total transactions with equity holders			2,004,341	877,191	(12,756,394)
Balance as at December 31, 2018			39,147,882	7,354,143	5,063,076

The Notes appearing on pages 169 to 353 form an integral part of these Financial Statements.

	Revaluation reserve	Available-for-sale reserve	Fair value reserve	Other reserves Foreign currency translation reserve	Hedging reserve	General reserve	Employee share option reserve	Total equity
	Rs. '000	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