

# Statement of Changes in Equity – Group

	Note	Page No.	Stated capital Rs. '000	Statutory reserve fund Rs. '000	Retained earnings Rs. '000
<b>Balance as at January 1, 2017</b>			24,978,003	5,647,993	4,553,778
<b>Total comprehensive income for the year 2017</b>					
Profit for the year			-	-	16,605,963
Other comprehensive income, net of tax			-	-	(532,590)
Net actuarial gains/(losses) on defined benefit plans			-	-	(536,116)
Share of other comprehensive income of associates, net of tax			-	-	3,526
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 foreign operations			-	-	-
Cash flow hedges – effective portion of changes in fair value, net of tax			-	-	-
<b>Total comprehensive income for the year 2017</b>			-	-	16,073,373
<b>Transactions with owners, recognised directly in equity, contributions and distributions to owners</b>					
Proceeds from rights 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 cash dividend for 2016			-	-	-
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	-	-	-
Derecognition of revaluation reserve to the retained earnings			-	-	-
Profit due to change in ownership			-	-	5,262
Movement due to change in ownership			-	-	(2,334)
Revaluation gain on disposal of Freehold land and building			-	-	36,940
Transfers during the year	55 & 57	297 & 299	-	844,559	(9,624,559)
<b>Total transactions with equity holders</b>			12,165,538	844,559	(15,540,542)
<b>Balance as at December 31, 2017</b>			37,143,541	6,492,552	5,086,609

	Revaluation reserve	Available-for-sale reserve	Other reserves		Hedging reserve	General reserve	Employee share option reserve	Shareholders' funds	Non-controlling interest	Total equity
	Rs. '000	Rs. '000	Fair value reserve Rs. '000	Foreign currency translation reserve Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000
	6,250,554	(7,208,805)	–	860,502	–	43,490,003	420,282	78,992,310	823,113	79,815,423
	–	–	–	–	–	–	–	16,605,963	20,544	16,626,507
	1,622,567	5,501,319	–	(511,529)	(3,212)	–	–	6,076,555	21,955	6,098,510
	–	–	–	–	–	–	–	(536,116)	(392)	(536,508)
	–	–	–	–	–	–	–	3,526	–	3,526
	1,622,567	–	–	–	–	–	–	1,622,567	13,958	1,636,525
	–	5,501,319	–	–	–	–	–	5,501,319	–	5,501,319
	–	–	–	(511,529)	–	–	–	(511,529)	8,389	(503,140)
	–	–	–	–	(3,212)	–	–	(3,212)	–	(3,212)
	1,622,567	5,501,319	–	(511,529)	(3,212)	–	–	22,682,518	42,499	22,725,017
	–	–	–	–	–	–	–	10,143,872	–	10,143,872
	–	–	–	–	–	–	–	386,311	–	386,311
	–	–	–	–	–	–	(28,806)	–	–	–
	–	–	–	–	–	–	–	(4,349,302)	(3,690)	(4,352,992)
	–	–	–	–	–	–	–	(2,674,799)	(1,845)	(2,676,644)
	–	–	–	–	–	–	–	–	(369)	(369)
	–	–	–	–	–	–	–	(178,505)	–	(178,505)
	–	–	–	–	–	–	–	(2,279)	–	(2,279)
	–	–	–	–	–	–	–	(1,493,719)	(1,476)	(1,495,195)
	–	–	–	–	–	–	138,341	138,341	–	138,341
	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	5,262	–	5,262
	(7,650)	–	–	–	–	–	–	(9,984)	9,984	–
	(31,468)	–	–	–	–	–	–	5,472	–	5,472
	–	–	–	–	–	8,780,000	–	–	–	–
	(39,118)	–	–	–	–	8,780,000	109,535	6,319,972	6,294	6,326,266
	7,834,003	(1,707,486)	–	348,973	(3,212)	52,270,003	529,817	107,994,800	871,906	108,866,706

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

	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	6,492,552	5,086,609
<b>Impact of adoption of SLFRS 9</b>			-	-	(5,140,993)
Recognition of SLFRS 9 ECLs including those measured at FVOCI			-	-	(5,749,369)
Deferred tax on transitional adjustments			-	-	1,855,263
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			-	-	-
<b>Balance as at January 1, 2018</b>			37,143,541	6,492,552	(54,384)
<b>Total comprehensive income for the year 2018</b>					
Profit for the year			-	-	17,734,706
Other comprehensive income, net of tax			-	-	99,246
Net actuarial gains/(losses) on defined benefit plans			-	-	104,769
Realised gain/(loss) from disposal of investment in equity			-	-	2,909
Share of other comprehensive income of associates, net of tax			-	-	(8,432)
Deferred tax charge reversal on 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 foreign operations			-	-	-
Cash flow hedges – effective portion of changes in fair value, net of tax			-	-	-
<b>Total comprehensive income for the year 2018</b>			-	-	17,833,952
<b>Transactions with owners, recognised directly in equity, contributions and distributions to owners</b>					
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	-	(6,498,747)
Second interim dividend for 2017	26	220	-	-	(2,989,996)
Final cash dividend for 2017			-	-	-
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			-	-	1,604
First interim dividend for 2018	26	220	-	-	(1,516,084)
Share-based payment transactions	57.6	302	-	-	-
Write back of dividend payable			-	-	-
Profit due to change in ownership			-	-	3,344
Movement due to change in ownership			-	-	(2,584)
Transfers during the year	55 & 57	297 & 299	-	951,626	(6,331,626)
<b>Total transactions with equity holders</b>			2,004,341	951,626	(12,829,613)
<b>Balance as at December 31, 2018</b>			39,147,882	7,444,178	4,949,955

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	Shareholders' funds	Non-controlling interest	Total equity
	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000
	7,834,003	(1,707,486)	–	348,973	(3,212)	52,270,003	529,817	107,994,800	871,906	108,866,706
	–	1,707,486	(325,412)	–	–	–	–	(3,758,919)	–	(3,758,919)
	–	–	194,256	–	–	–	–	(5,555,113)	–	(5,555,113)
	–	–	(47,775)	–	–	–	–	1,807,488	–	1,807,488
	–	1,587,069	–	–	–	–	–	–	–	–
	–	(340,182)	–	–	–	–	–	–	–	–
	–	–	(11,294)	–	–	–	–	(11,294)	–	(11,294)
	–	460,599	(460,599)	–	–	–	–	–	–	–
	7,834,003	–	(325,412)	348,973	(3,212)	52,270,003	529,817	104,235,881	871,906	105,107,787
	–	–	–	–	–	–	–	17,734,706	128,125	17,862,831
	(10,010)	–	(1,060,943)	2,808,079	27,231	–	–	1,863,603	195,685	2,059,288
	–	–	–	–	–	–	–	104,769	(188)	104,581
	–	–	–	–	–	–	–	2,909	–	2,909
	–	–	–	–	–	–	–	(8,432)	–	(8,432)
	(10,010)	–	–	–	–	–	–	(10,010)	–	(10,010)
	–	–	(1,060,943)	–	–	–	–	(1,060,943)	–	(1,060,943)
	–	–	–	2,808,079	–	–	–	2,808,079	195,873	3,003,952
	–	–	–	–	27,231	–	–	27,231	–	27,231
	(10,010)	–	(1,060,943)	2,808,079	27,231	–	–	19,598,309	323,810	19,922,119
	–	–	–	–	–	–	–	203,083	–	203,083
	–	–	–	–	–	–	(6,414)	–	–	–
	–	–	–	–	–	–	–	(4,703,903)	(4,181)	(4,708,084)
	–	–	–	–	–	–	–	(2,989,996)	–	(2,989,996)
	–	–	–	–	–	–	–	–	(2,531)	(2,531)
	–	–	–	–	–	–	–	(199,427)	–	(199,427)
	–	–	–	–	–	–	–	1,604	37	1,641
	–	–	–	–	–	–	–	(1,516,084)	(1,687)	(1,517,771)
	–	–	–	–	–	–	68,581	68,581	–	68,581
	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	3,344	–	3,344
	(4,862)	–	–	–	–	–	–	(7,446)	7,446	–
	–	–	–	–	–	5,380,000	–	–	–	–
	(4,862)	–	–	–	–	5,380,000	62,167	(4,436,341)	3,265	(4,433,076)
	7,819,131	–	(1,386,355)	3,157,052	24,019	57,650,003	591,984	119,397,849	1,198,981	120,596,830