

Statement of Changes in Equity

	Stated capital LKR 000	Statutory reserves		Other reserves		Retained earnings LKR 000	Total equity LKR 000
		Reserve fund LKR 000	Investment fund account LKR 000	Fair value reserve LKR 000	General reserve LKR 000		
Bank							
Balance as at 01.04.2014	4,715,814	1,380,000	1,001,648	12,443,175	13,779,839	4,089,601	37,410,077
Profit for the year	–	–	–	–	–	3,240,348	3,240,348
Other comprehensive income net of tax	–	–	–	5,069,785	–	(166,909)	4,902,876
Total comprehensive income for the year	–	–	–	5,069,785	–	3,073,439	8,143,224
Transfers	–	165,000	(1,001,648)	–	–	836,648	–
Transactions with equity holders, recognised directly in equity							
Final dividend approved on 30.06.2014	–	–	–	–	–	(1,458,037)	(1,458,037)
Total contributions from and distribution to equity holders	–	–	–	–	–	(1,458,037)	(1,458,037)
Balance as at 31.03.2015	4,715,814	1,545,000	–	17,512,960	13,779,839	6,541,651	44,095,264
Super gain tax (Note 22.4)	–	–	–	–	–	(776,593)	(776,593)
Adjusted Balance as at 01.04.2015	4,715,814	1,545,000	–	17,512,960	13,779,839	5,765,058	43,318,671
Balances transferred on amalgamation (Note 61.3)	–	229,275	–	(32,756)	–	3,122,247	3,318,766
	4,715,814	1,774,275	–	17,480,204	13,779,839	8,887,305	46,637,437
Total comprehensive (expenses)/income for the period							
Profit for the period	–	–	–	–	–	1,068,350	1,068,350
Other comprehensive expenses net of tax	–	–	–	(3,194,547)	–	(101,643)	(3,296,190)
Total comprehensive (expenses)/income for the period	–	–	–	(3,194,547)	–	966,707	(2,227,840)
Transfers	–	60,000	–	–	–	(60,000)	–
Transactions with equity holders, recognised directly in equity							
Final dividend approved on 30.06.2015	–	–	–	–	–	(1,590,586)	(1,590,586)
Total contributions from and distribution to equity holders	–	–	–	–	–	(1,590,586)	(1,590,586)
Balance as at 31.12.2015	4,715,814	1,834,275	–	14,285,657	13,779,839	8,203,426	42,819,011

	Attributable to the equity holders of the Bank									
	Stated capital	Statutory reserves		Other reserves			Retained earnings	Total	Non-controlling interests	Total Equity
		Reserve fund	Investment fund account	Fair value reserve	Exchange equalisation reserve	General reserve				
	LKR 000	LKR 000	LKR 000	LKR 000	LKR 000	LKR 000	LKR 000	LKR 000	LKR 000	LKR 000
Group										
Balance as at 01.04.2014	4,715,814	1,380,000	1,001,648	10,079,975	–	13,779,839	9,163,494	40,120,770	333,728	40,454,498
Profit for the year	–	–	–	–	–	–	4,362,256	4,362,256	76,356	4,438,612
Other comprehensive income net of tax	–	–	–	5,032,886	2,358	–	(179,994)	4,855,250	(426)	4,854,824
Total comprehensive income for the year	–	–	–	5,032,886	2,358	–	4,182,262	9,217,506	75,930	9,293,436
Transfers		165,000	(1,001,648)	–	–	–	836,648	–	–	–
Transactions with equity holders, recognised directly in equity										
Change in holding through joint venture	–	–	–	–	–	–	28,632	28,632	–	28,632
Final dividend approved on 30.06.2014	–	–	–	–	–	–	(1,458,037)	(1,458,037)	–	(1,458,037)
Dividend distributed to non-controlling interest by subsidiaries	–	–	–	–	–	–	–	–	(55,776)	(55,776)
Total contributions from and distribution to equity holders		–	–	–	–	–	(1,429,405)	(1,429,405)	(55,776)	(1,485,181)
Balance as at 31.03.2015	4,715,814	1,545,000	–	15,112,861	2,358	13,779,839	12,752,999	47,908,871	353,882	48,262,753
Super gain tax (Note 22.4)	–	–	–	–	–	–	(794,705)	(794,705)	(16,663)	(811,368)
Adjusted balance as at 01.04.2015	4,715,814	1,545,000	–	15,112,861	2,358	13,779,839	11,958,294	47,114,166	337,219	47,451,385
Profit for the period	–	–	–	–	–	–	1,592,303	1,592,303	49,325	1,641,628
Other comprehensive income/(expenses) net of tax	–	–	–	(3,255,206)	19,552	–	(122,117)	(3,357,771)	(659)	(3,358,430)
Total comprehensive income/(expenses) for the period				(3,255,206)	19,552		1,470,186	(1,765,468)	48,666	(1,716,802)
Transfers	–	289,275	–	–	–	–	(289,275)	–	–	–
Transactions with equity holders, recognised directly in equity										
Increase in ownership interest by the Bank that does not result in change of control	–	–	–	–	–	–	(45,667)	(45,667)	(76,741)	(122,408)
Change in holding through joint venture	–	–	–	–	–	–	9,830	9,830	–	9,830
Final dividend approved on 30.06.2015	–	–	–	–	–	–	(1,590,586)	(1,590,586)	–	(1,590,586)
Preference share dividend paid by subsidiary of joint venture	–	–	–	–	–	–	(6,576)	(6,576)	–	(6,576)
Dividend distributed to non-controlling interest by subsidiaries	–	–	–	–	–	–	–	–	(56,718)	(56,718)
Total contributions from and distribution to equity holders	–	–	–	–	–	–	(1,632,999)	(1,632,999)	(133,459)	(1,766,458)
Balance as at 31.12.2015	4,715,814	1,834,275	–	11,857,655	21,910	13,779,839	11,506,206	43,715,699	252,426	43,968,125