

Statement of Changes in Equity

		Statutory reserves	Other reserves			
	Stated capital LKR 000	Reserve fund LKR 000	Fair value reserve LKR 000	General reserve LKR 000	Retained earnings LKR 000	Total equity LKR 000
Bank						
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 21.2)	-	-	-	-	(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	-	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 income/(expenses) 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 income/(expenses) 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
Profit for the year	-	-	-	-	3,288,723	3,288,723
Other comprehensive income net of tax	-	-	263,830	-	140,846	404,676
Total comprehensive income for the year	-	-	263,830	-	3,429,569	3,693,399
Transfers	-	170,000	-	-	(170,000)	-
Transactions with equity holders, recognised directly in equity						
Final dividend approved on 24.02.2016	-	-	-	-	(662,744)	(662,744)
Total contributions from and distribution to equity holders	-	-	-	-	(662,744)	(662,744)
Balance as at 31.12.2016	4,715,814	2,004,275	14,549,487	13,779,839	10,800,251	45,849,666

	Attributable to the equity holders of the Bank								
	Stated Capital	Statutory reserves	Other reserves			Retained earnings	Total	Non-controlling interests	Total
		Reserve fund	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
Group									
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 21.2)	-	-	-	-	-	(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
Profit for the year	-	-	-	-	-	3,414,980	3,414,980	54,094	3,469,074
Other comprehensive income net of tax	-	-	227,799	11,518	-	143,177	382,494	176	382,670
Total comprehensive income for the year	-	-	227,799	11,518	-	3,558,157	3,797,474	54,270	3,851,744
Transfers	-	170,000	-	-	-	(170,000)	-	-	-
Transactions with equity holders, recognised directly in equity									
Change in holding through joint venture	-	-	-	-	-	(610)	(610)	-	(610)
Final dividend approved on 24.02.2016	-	-	-	-	-	(662,744)	(662,744)	-	(662,744)
Dividend distributed to non-controlling interest by subsidiaries	-	-	-	-	-	-	-	(46,796)	(46,796)
Total contributions from and distribution to equity holders	-	-	-	-	-	(663,354)	(663,354)	(46,796)	(710,150)
Balance as at 31.12.2016	4,715,814	2,004,275	12,085,454	33,428	13,779,839	14,231,009	46,849,819	259,900	47,109,719