

STATEMENT OF CHANGES IN EQUITY

For the year ended 31 December	Capital	Statutory Reserve Fund	Available- for-Sale Reserve	Revaluation Reserve	General Reserve	Investment Fund Account	Share Based Payment Reserve	Cash Flow Hedge Reserve	Retained Earnings	Total Equity
	LKR '000	LKR '000	LKR '000	LKR '000	LKR '000	LKR '000	LKR '000	LKR '000	LKR '000	LKR '000
BANK										
Balance as at 1 January 2014	1,172,904	958,527	106,669	-	5,805,707	1,706,751	22,367	-	9,847,553	19,620,478
Total comprehensive income for the year										
Profit for the year	-	-	-	-	-	-	-	-	3,418,064	3,418,064
Other comprehensive income before tax	-	-	(35,110)	1,084,185	-	-	-	397,852	(139,735)	1,307,192
Tax on other comprehensive income	-	-	33,691	(230,729)	-	-	-	-	16,897	(180,141)
Total comprehensive income for the year (Note 46)	-	-	(1,419)	853,456	-	-	-	397,852	3,295,226	4,545,115
Transactions with equity holders, recognized directly in equity										
Issue of shares (Note 43)	52,258	-	-	-	-	-	-	-	-	52,258
Transfer from investment fund account	-	-	-	-	-	(1,706,751)	-	-	1,706,751	-
Fair value of share options (Note 46.3)	-	-	-	-	-	-	(2,124)	-	-	(2,124)
Transfer to statutory reserve fund (Note 44)	-	52,258	-	-	-	-	-	-	(52,258)	-
Dividends to equity holders (Note 17)	-	-	-	-	-	-	-	-	(1,977,535)	(1,977,535)
Balance as at 31 December 2014	1,225,162	1,010,785	105,250	853,456	5,805,707	-	20,243	397,852	12,819,737	22,238,192
Balance as at 1 January 2015	1,225,162	1,010,785	105,250	853,456	5,805,707	-	20,243	397,852	12,819,737	22,238,192
Super Gain Tax	-	-	-	-	-	-	-	-	(732,081)	(732,081)
Adjusted Opening Balance as at 1 January 2015	1,225,162	1,010,785	105,250	853,456	5,805,707	-	20,243	397,852	12,087,656	21,506,111
Total comprehensive income for the year										
Profit for the year	-	-	-	-	-	-	-	-	3,511,431	3,511,431
Other Comprehensive Income before tax	-	-	(391,286)	-	-	-	-	(287,692)	94,353	(584,625)
Tax on other comprehensive income	-	-	78,759	-	-	-	-	-	(7,325)	71,434
Total comprehensive income for the year (Note 46)	-	-	(312,527)	-	-	-	-	(287,692)	3,598,459	2,998,240
Transactions with equity holders, recognized directly in equity										
Issue of shares (Note 43)	11,957	-	-	-	-	-	-	-	-	11,957
Transfer to the statutory reserve fund (Note 44)	-	231,987	-	-	-	-	-	-	(231,987)	-
Transfer from share – based payment reserves (Note 46.3)	5,653	-	-	-	-	-	(5,653)	-	-	-
Dividends to equity holders (Note 17)	-	-	-	-	-	-	-	-	(1,815,450)	(1,815,450)
Balance as at 31 December 2015	1,242,772	1,242,772	(207,277)	853,456	5,805,707	-	14,590	110,160	13,638,678	22,700,858

For the year ended 31 December	Attributable to Equity Holders of the Parent											Total Equity LKR '000
	Capital LKR '000	Statutory Reserve Fund LKR '000	Available- for-Sale Reserve LKR '000	Revaluation Reserve LKR '000	General Reserve LKR '000	Investment Fund Account LKR '000	Share Based Payment Reserve LKR '000	Cash Flow Hedge Reserve LKR '000	Retained Earnings LKR '000	Total LKR '000	Non- Controlling Interests LKR '000	
GROUP												
Balance as at 1 January 2014	943,746	958,527	150,614	-	5,805,707	1,706,751	22,367	-	14,926,094	24,513,806	847,848	25,361,654
Total comprehensive income for the year												
Profit for the year	-	-	-	-	-	-	-	-	4,133,932	4,133,932	112,040	4,245,972
Other comprehensive income before tax	-	-	(21,950)	1,084,185	-	-	-	397,852	(139,403)	1,320,684	149	1,320,833
Tax on other comprehensive income	-	-	33,691	(230,729)	-	-	-	-	16,897	(180,141)	-	(180,141)
Total comprehensive income for the year (Note 46)	-	-	11,741	853,456	-	-	-	397,852	4,011,426	5,274,475	112,189	5,386,664
Transactions with equity holders, recognized directly in equity												
Issue of shares (Note 43)	52,258	-	-	-	-	-	-	-	-	52,258	-	52,258
Transfer from investment fund account	-	-	-	-	-	(1,706,751)	-	-	1,706,751	-	-	-
Adjustment for reversal of ESOP consolidation	229,158	-	-	-	-	-	-	-	(161,059)	68,099	-	68,099
Adjustment to share based payment reserve (Note 46.3)	(79,809)	-	-	-	-	-	37,781	-	(13,302)	(55,330)	-	(55,330)
Transfer to the statutory reserve fund (Note 44)	-	52,258	-	-	-	-	-	-	(52,258)	-	-	-
Dividends to equity holders (Note 17)	-	-	-	-	-	-	-	-	(1,977,535)	(1,977,535)	(37,391)	(2,014,926)
Balance as at 31 December 2014	1,145,353	1,010,785	162,355	853,456	5,805,707	-	60,148	397,852	18,440,117	27,875,773	922,646	28,798,419
Balance as at 1 January 2015	1,145,353	1,010,785	162,355	853,456	5,805,707	-	60,148	397,852	18,440,117	27,875,773	922,646	28,798,419
Super Gain Tax	-	-	-	-	-	-	-	-	(833,548)	(833,548)	(21,123)	(854,671)
Adjusted Opening Balance as at 1 January 2015	1,145,353	1,010,785	162,355	853,456	5,805,707	-	60,148	397,852	17,606,569	27,042,225	901,523	27,943,748
Total comprehensive income for the year												
Profit for the year	-	-	-	-	-	-	-	-	3,542,040	3,542,040	128,055	3,670,095
Other Comprehensive Income before tax	-	-	(380,673)	95,339	-	-	-	(287,692)	110,083	(462,943)	5,573	(457,370)
Tax on other comprehensive income	-	-	78,759	-	-	-	-	-	(7,325)	71,434	-	71,434
Total Comprehensive Income for the year (Note 46)	-	-	(301,914)	95,339	-	-	-	(287,692)	3,644,798	3,150,531	133,628	3,284,159
Transactions with equity holders, recognized directly in equity												
Issue of shares (Note 43)	11,957	-	-	-	-	-	-	-	-	11,957	-	11,957
Adjustment to share - based payment reserve (Note 46.3)	-	-	-	-	-	-	26,603	-	-	26,603	-	26,603
Adjustment due to changes in group companies	-	-	-	-	-	-	-	-	(33,662)	(33,662)	24,645	(9,017)
Transfer to the statutory reserve fund (Note 44)	-	231,987	-	-	-	-	-	-	(231,987)	-	-	-
Transfer from share - based payment reserves (Note 46.3)	5,653	-	-	-	-	-	(5,653)	-	-	-	-	-
Dividends to equity holders (Note 17)	-	-	-	-	-	-	-	-	(1,815,450)	(1,815,450)	(41,283)	(1,856,733)
Balance as at 31 December 2015	1,162,963	1,242,772	(139,559)	948,795	5,805,707	-	81,098	110,160	19,170,268	28,382,204	1,018,513	29,400,717