

SEYLAN BANK PLC

FINANCIAL STATEMENTS

Nine months ended 30th September, 2014



INCOME STATEMENT

| (In terms of Rule 7.4 of the Colombo Stock Exchange) | Rs. '000 | | | | | | | | | | | |
|---|--|------------------|--------------|--------------------------------------|------------------|---------------|--|------------------|--------------|--------------------------------------|------------------|---------------|
| | BANK | | | BANK | | | GROUP | | | GROUP | | |
| | For the 09 months Ended 30th September | | | For the Quarter Ended 30th September | | | For the 09 months Ended 30th September | | | For the Quarter Ended 30th September | | |
| | 2014 | 2013 | Change % | 2014 | 2013 | Change % | 2014 | 2013 | Change % | 2014 | 2013 | Change % |
| Interest Income | 17,630,010 | 18,207,242 | (3.17) | 5,929,831 | 6,328,421 | (6.30) | 17,638,718 | 18,211,325 | (3.14) | 5,932,204 | 6,331,163 | (6.30) |
| Less: Interest Expense | 9,412,398 | 11,412,274 | (17.52) | 2,874,862 | 3,800,744 | (24.36) | 9,396,311 | 11,393,678 | (17.53) | 2,869,541 | 3,795,600 | (24.40) |
| Net Interest Income | 8,217,612 | 6,794,968 | 20.94 | 3,054,969 | 2,527,677 | 20.86 | 8,242,407 | 6,817,647 | 20.90 | 3,062,663 | 2,535,563 | 20.79 |
| Fee and Commission Income | 1,710,223 | 1,602,641 | 6.71 | 617,202 | 587,256 | 5.10 | 1,710,223 | 1,602,641 | 6.71 | 617,202 | 587,256 | 5.10 |
| Less: Fee and Commission Expense | 62,399 | 61,041 | 2.22 | 25,055 | 19,059 | 31.46 | 65,755 | 65,874 | (0.18) | 26,192 | 20,704 | 26.51 |
| Net Fee and Commission Income | 1,647,824 | 1,541,600 | 6.89 | 592,147 | 568,197 | 4.22 | 1,644,468 | 1,536,767 | 7.01 | 591,010 | 566,552 | 4.32 |
| Net Trading Income | 812,081 | (265) | 306,545.66 | 605,067 | (55,639) | 1,187.49 | 813,482 | 40 | 2,033,605.00 | 606,069 | (56,050) | 1,181.30 |
| Net Gain from Financial Investments | 932,984 | 30,566 | 2,952.36 | 639,590 | 7,741 | 8,162.37 | 932,984 | 30,566 | 2,952.36 | 639,590 | 7,741 | 8,162.37 |
| Net Exchange Income | 362,234 | 354,599 | 2.15 | 125,204 | 124,772 | 0.35 | 362,234 | 354,599 | 2.15 | 125,204 | 124,772 | 0.35 |
| Other Operating Income (Net) | 164,035 | 90,603 | 81.05 | 55,222 | 18,508 | 198.37 | 193,230 | 128,180 | 50.75 | 74,150 | 29,558 | 150.86 |
| Total Operating Income | 12,136,770 | 8,812,071 | 37.73 | 5,072,199 | 3,191,256 | 58.94 | 12,188,805 | 8,867,799 | 37.45 | 5,098,686 | 3,208,136 | 58.93 |
| Less: Impairment for Loans and Other Losses - Charges/(Reversal) | 1,207,893 | 644,243 | 87.49 | 658,384 | 555,665 | 18.49 | 1,207,893 | 644,243 | 87.49 | 658,384 | 555,665 | 18.49 |
| Individual Impairment | 272,036 | (146,649) | 285.50 | 303,083 | (125,708) | 341.10 | 272,036 | (146,649) | 285.50 | 303,083 | (125,708) | 341.10 |
| Collective Impairment | 177,407 | 102,557 | 72.98 | 20,605 | 89,780 | (77.05) | 177,407 | 102,557 | 72.98 | 20,605 | 89,780 | (77.05) |
| Others | 1,657,336 | 600,151 | 176.15 | 960,696 | 519,737 | 86.96 | 1,657,336 | 600,151 | 176.15 | 960,696 | 519,737 | 86.96 |
| Net Operating Income | 10,479,434 | 8,211,920 | 27.61 | 4,090,127 | 2,671,519 | 53.10 | 10,531,469 | 8,267,648 | 27.38 | 4,116,614 | 2,688,399 | 53.13 |
| Personnel Expenses | 3,001,647 | 2,647,092 | 13.39 | 940,736 | 762,189 | 23.43 | 3,023,028 | 2,667,166 | 13.34 | 947,769 | 768,389 | 23.34 |
| Depreciation and Amortisation | 346,461 | 427,453 | (18.95) | 108,972 | 140,413 | (22.39) | 365,739 | 470,318 | (22.24) | 115,418 | 154,705 | (25.39) |
| Other Expenses | 2,717,131 | 2,358,713 | 15.20 | 960,206 | 807,834 | 18.86 | 2,675,674 | 2,330,634 | 14.80 | 951,423 | 798,213 | 19.19 |
| Operating Profit before Taxes | 4,414,195 | 2,778,662 | 58.86 | 2,080,213 | 961,083 | 116.44 | 4,467,028 | 2,799,530 | 59.56 | 2,102,004 | 967,092 | 117.35 |
| Value Added Tax (VAT) & Nation Building Tax (NBT) on Financial Services | 924,530 | 509,828 | 81.34 | 453,882 | 175,677 | 158.36 | 924,530 | 509,828 | 81.34 | 453,882 | 175,677 | 158.36 |
| Profit before Tax | 3,489,665 | 2,268,834 | 53.81 | 1,626,331 | 785,406 | 107.07 | 3,542,498 | 2,289,702 | 54.71 | 1,648,122 | 791,415 | 108.25 |
| Tax Expenses | 1,236,440 | 732,878 | 68.71 | 585,607 | 251,006 | 133.30 | 1,258,679 | 751,138 | 67.57 | 592,334 | 255,383 | 131.94 |
| Profit for the period | 2,253,225 | 1,535,956 | 46.70 | 1,040,724 | 534,400 | 94.75 | 2,283,819 | 1,538,564 | 48.44 | 1,055,788 | 536,032 | 96.96 |
| Attributable to: | | | | | | | | | | | | |
| Owners of the Parent | 2,253,225 | 1,535,956 | 46.70 | 1,040,724 | 534,400 | 94.75 | 2,260,115 | 1,528,996 | 47.82 | 1,049,498 | 535,246 | 96.08 |
| Non-controlling interest | - | - | - | - | - | - | 23,704 | 9,568 | 147.74 | 6,290 | 786 | 700.25 |
| Profit for the Period | 2,253,225 | 1,535,956 | 46.70 | 1,040,724 | 534,400 | 94.75 | 2,283,819 | 1,538,564 | 48.44 | 1,055,788 | 536,032 | 96.96 |
| Basic/Diluted Earnings per Ordinary Share (in Rupees) | 6.53 | 4.48 | 45.78 | 3.02 | 1.55 | 94.75 | 6.55 | 4.46 | 46.89 | 3.04 | 1.55 | 96.08 |

CASH FLOW STATEMENT

| For the 09 Months ended 30th September | Rs. '000 | | | |
|---|--------------------|---------------------|--------------------|---------------------|
| | BANK | | GROUP | |
| | 2014 | 2013 | 2014 | 2013 |
| Cash Flows from Operating Activities | | | | |
| Interest Receipts | 17,475,186 | 17,572,987 | 17,483,894 | 17,577,070 |
| Fees and Commission Receipts | 1,710,223 | 1,602,641 | 1,710,223 | 1,602,641 |
| Interest Payments | (10,457,812) | (10,726,555) | (10,441,725) | (10,707,959) |
| Exchange Income | 362,234 | 354,599 | 362,234 | 354,599 |
| Receipts from Other Operating Activities | 1,685,343 | 254,962 | 1,714,939 | 301,281 |
| Cash Payments to Employees and Suppliers | (6,136,164) | (5,434,995) | (6,106,938) | (5,392,972) |
| Cash Payments to Other Operating Activities | (62,399) | (61,041) | (65,755) | (65,874) |
| Operating Profit before Changes in Operating Assets & Liabilities | 4,576,611 | 3,572,598 | 4,656,872 | 3,668,786 |
| (Increase)/Decrease in Operating Assets: | | | | |
| Loans & Receivables (Advanced to)/Repaid by Customers | (4,620,388) | (6,453,612) | (4,620,388) | (6,453,612) |
| Deposits Held for Regulatory or Monetary Control Purposes | 719,452 | 941,530 | 719,452 | 941,530 |
| (Increase)/Decrease in Operating Liabilities: | | | | |
| Deposits from (Withdrawals by) Customers | 8,895,746 | 11,490,835 | 8,895,746 | 11,490,835 |
| Negotiable Certificates of Deposit | (445,833) | 810,135 | (445,833) | 810,135 |
| Cash (Used in)/Generated from Operations | 9,125,588 | 10,361,486 | 9,205,849 | 10,457,674 |
| Income Tax Paid | (565,386) | (95,229) | (565,386) | (95,229) |
| Contribution Paid into Employees Retirement Benefit Plan/Employees | (28,803) | (86,753) | (28,803) | (86,753) |
| Net Cash (Used in)/Generated from Operating Activities | 8,534,399 | 10,179,504 | 8,614,660 | 10,275,692 |
| Cash Flows from Investing Activities | | | | |
| Investment in Subsidiary Company | (217,987) | - | - | - |
| Dividend Income | 34,867 | 36,671 | 13,689 | 19,416 |
| Net Proceeds from Sale, Maturity and Purchase of Financial Investments of Government of Sri Lanka | - | - | - | - |
| Treasury Bills/Bonds Maturing after 03 months | (5,258,628) | (16,915,685) | (5,258,628) | (16,915,685) |
| Reverse Repurchase Agreements Maturing After 03 Months | (3) | 413 | (3) | 413 |
| Net Proceeds from Sale, Maturity and Purchase of Financial Investments of Shares & Debentures | (1,569,095) | (288,205) | (1,626,348) | (352,276) |
| Purchase of Property, Plant & Equipment, Leasehold Rights & Intangible Assets | (415,420) | (533,642) | (416,515) | (533,914) |
| Proceeds from Sale of Property, Plant & Equipment, Leasehold Rights & Intangible Assets | 13,058 | 53,284 | 13,058 | 53,380 |
| Proceeds from Sale of Investment Properties | - | - | 10,953 | 29,275 |
| Improvements to Investment Properties | - | - | (385) | (180) |
| Net Cash (Used in)/Generated from Investing Activities | (7,413,208) | (17,647,164) | (7,264,179) | (17,697,571) |
| Cash Flows from Financing Activities | | | | |
| Increase/(Decrease) in Debentures | (705,082) | 2,124,944 | (705,082) | 2,074,944 |
| Securities Sold under Repurchase Agreements | 2,418,587 | 3,230,210 | 2,418,587 | 3,230,210 |
| Increase/(Decrease) in Other Borrowings | (531,666) | 3,163,239 | (737,011) | 3,167,459 |
| Dividends Paid - Ordinary Shares | (766,918) | (334,896) | (766,918) | (334,896) |
| Dividends Paid - Preference Shares | (39) | (28) | (39) | (28) |
| Net Cash (Used in)/Generated from Financing Activities | 414,882 | 8,183,469 | 185,651 | 8,137,689 |
| Net Increase/(Decrease) in Cash & Cash Equivalents | 1,536,073 | 715,809 | 1,536,132 | 715,810 |
| Cash & Cash Equivalents at beginning of the Year | 18,399,074 | 9,481,018 | 18,399,105 | 9,481,119 |
| Cash & Cash Equivalents at end of the Period | 19,935,147 | 10,196,827 | 19,935,237 | 10,196,929 |
| Reconciliation of Cash & Cash Equivalents | | | | |
| Cash and Cash Equivalents | 6,654,800 | 6,939,424 | 6,654,890 | 6,939,526 |
| Government of Sri Lanka Treasury Bills/Bonds Maturing within 03 Months | 673,799 | 722,414 | 673,799 | 722,414 |
| Securities Purchased under Resale Agreements Maturing within 03 months | 12,606,548 | 2,534,989 | 12,606,548 | 2,534,989 |
| | 19,935,147 | 10,196,827 | 19,935,237 | 10,196,929 |

STATEMENT OF COMPREHENSIVE INCOME

| (In terms of Rule 7.4 of the Colombo Stock Exchange) | Rs. '000 | | | | | | | | | | | |
|--|--|------------------|---------------|--------------------------------------|-----------------|---------------|--|------------------|---------------|--------------------------------------|-----------------|---------------|
| | Bank | | | Bank | | | Group | | | Group | | |
| | For the 09 months Ended 30th September | | | For the Quarter Ended 30th September | | | For the 09 months Ended 30th September | | | For the Quarter Ended 30th September | | |
| | 2014 | 2013 | Change % | 2014 | 2013 | Change % | 2014 | 2013 | Change % | 2014 | 2013 | Change % |
| Profit for the period | 2,253,225 | 1,535,956 | 46.70 | 1,040,724 | 534,400 | 94.75 | 2,283,819 | 1,538,564 | 48.44 | 1,055,788 | 536,032 | 96.96 |
| Other Comprehensive Income, Net of Tax | | | | | | | | | | | | |
| Gains and Losses on re-measuring Available-for-Sale Financial Assets | 400,694 | 148,517 | 169.80 | 212,462 | (78,708) | 369.94 | 400,694 | 148,517 | 169.80 | 212,462 | (78,708) | 369.94 |
| Other Comprehensive Income for the Period, Net of Taxes | 400,694 | 148,517 | 169.80 | 212,462 | (78,708) | 369.94 | 400,694 | 148,517 | 169.80 | 212,462 | (78,708) | 369.94 |
| Total Comprehensive Income for the Period | 2,653,919 | 1,684,473 | 57.55 | 1,253,186 | 455,692 | 175.01 | 2,684,513 | 1,687,081 | 59.12 | 1,268,250 | 457,324 | 177.32 |
| Attributable to: | | | | | | | | | | | | |
| Owners of the parent | 2,653,919 | 1,684,473 | 57.55 | 1,253,186 | 455,692 | 175.01 | 2,660,809 | 1,677,513 | 58.62 | 1,261,960 | 456,538 | 176.42 |
| Non-controlling interest | - | - | - | - | - | - | 23,704 | 9,568 | 147.74 | 6,290 | 786 | 700.25 |
| Total Comprehensive Income for the Period | 2,653,919 | 1,684,473 | 57.55 | 1,253,186 | 455,692 | 175.01 | 2,684,513 | 1,687,081 | 59.12 | 1,268,250 | 457,324 | 177.32 |

STATEMENT OF FINANCIAL POSITION

| (In terms of Rule 7.4 of the Colombo Stock Exchange) | Bank | | | | | | Group | | | |
|--|------------------|------------|------------------|-----------|------------|------------------|-------|------------------|--|----------|
| | As at 30.09.2014 | | As at 31.12.2013 | | Growth % | As at 30.09.2014 | | As at 31.12.2013 | | Growth % |
| | | | | | | | | | | |
| Assets | | | | | | | | | | |
| Cash and Cash Equivalents | 5,324,800 | 5,180,195 | 2.79 | 5,324,800 | 5,180,226 | 2.79 | | | | |
| Balances with Central Bank of Sri Lanka | 6,785,733 | 7,505,185 | (9.59) | 6,785,733 | 7,505,185 | (9.59) | | | | |
| Placements with Banks and Finance Companies | 1,330,237 | 970,203 | 37.11 | 1,330,237 | 970,203 | 37.11 | | | | |
| Derivative Financial Instruments | 234,276 | 287,210 | (18.43) | 234,276 | 287,210 | (18.43) | | | | |
| Other Financial Assets Held-for-Trading | 9,519,169 | 11,183,843 | (14.88) | 9,528,169 | 11,191,770 | (14.86) | | | | |
| Securities Purchased under Resale Agreements | 12, | | | | | | | | | |

SEYLAN BANK PLC

FINANCIAL STATEMENTS

Nine months ended 30th September, 2014



10. ANALYSIS OF FINANCIAL INSTRUMENTS BY MEASUREMENT BASIS

Rs. '000

| | Bank - as at 30.09.2014 | | | | | Bank - as at 31.12.2013 | | | | |
|--|---------------------------------|------------------------|---------------------------|--------------------------|--------------------|---------------------------------|------------------------|---------------------------|--------------------------|--------------------|
| | Held-for-Trading (HFT) | Held-to-Maturity (HTM) | Loans & Receivables (L&R) | Available-for-sale (AFS) | Total | Held-for-Trading (HFT) | Held-to-Maturity (HTM) | Loans & Receivables (L&R) | Available-for-sale (AFS) | Total |
| Assets | | | | | | | | | | |
| Cash and Cash Equivalents | - | - | 5,324,800 | - | 5,324,800 | - | - | 5,180,195 | - | 5,180,195 |
| Balances with Central Bank of Sri Lanka | - | - | 6,785,733 | - | 6,785,733 | - | - | 7,505,185 | - | 7,505,185 |
| Placements with Banks and Finance Companies | - | - | 1,330,237 | - | 1,330,237 | - | - | 970,203 | - | 970,203 |
| Derivative Financial Instruments | 234,276 | - | - | - | 234,276 | 287,210 | - | - | - | 287,210 |
| Other Financial Assets Held-for-Trading | 9,519,169 | - | - | - | 9,519,169 | 11,183,843 | - | - | - | 11,183,843 |
| Securities Purchased under Resale Agreements | - | - | 12,703,691 | - | 12,703,691 | - | - | 5,729,904 | - | 5,729,904 |
| Customer Loans and Receivables | - | - | 139,387,282 | - | 139,387,282 | - | - | 136,552,857 | - | 136,552,857 |
| Financial Investments - Available-for-Sale | - | - | - | 19,772,699 | 19,772,699 | - | - | - | 14,001,964 | 14,001,964 |
| Financial Investments - Held-to-Maturity | - | 21,342,534 | - | - | 21,342,534 | - | 24,050,862 | - | - | 24,050,862 |
| Investment in Subsidiary | - | 1,018,611 | - | - | 1,018,611 | - | 800,624 | - | - | 800,624 |
| Total Financial Assets | 9,753,445 | 22,361,145 | 165,531,743 | 19,772,699 | 217,419,032 | 11,471,063 | 24,851,486 | 155,938,344 | 14,001,964 | 206,262,847 |
| | Group - as at 30.09.2014 | | | | | Group - as at 31.12.2013 | | | | |
| | Held-for-Trading (HFT) | Held-to-Maturity (HTM) | Loans & Receivables (L&R) | Available-for-sale (AFS) | Total | Held-for-Trading (HFT) | Held-to-Maturity (HTM) | Loans & Receivables (L&R) | Available-for-sale (AFS) | Total |
| Liabilities | | | | | | | | | | |
| Due to Banks | - | - | 10,824,668 | - | 10,824,668 | - | - | 11,544,206 | - | 11,544,206 |
| Derivative Financial Instruments | 327,226 | - | - | - | 327,226 | 382,815 | - | - | - | 382,815 |
| Customer Deposits | - | - | 174,775,883 | - | 174,775,883 | - | - | 167,371,384 | - | 167,371,384 |
| Securities Sold under Repurchase Agreements | - | - | 6,992,542 | - | 6,992,542 | - | - | 4,573,955 | - | 4,573,955 |
| Other Borrowings | - | - | 15,369 | - | 15,369 | - | - | 12,738 | - | 12,738 |
| Debtors | - | - | 2,538,217 | - | 2,538,217 | - | - | 3,243,299 | - | 3,243,299 |
| Total Financial Liabilities | 327,226 | - | 195,146,679 | - | 195,473,905 | 382,815 | - | 186,745,582 | - | 187,128,397 |

09. SEGMENT REPORTING - GROUP

Rs. '000

| | BANKING | | TREASURY | | PROPERTY/INVESTMENTS | | UNALLOCATED/ELIMINATIONS | | TOTAL | |
|--|------------------|------------------|------------------|-----------------|----------------------|----------------|--------------------------|------------------|-------------------|------------------|
| | 30.09.2014 | 30.09.2013 | 30.09.2014 | 30.09.2013 | 30.09.2014 | 30.09.2013 | 30.09.2014 | 30.09.2013 | 30.09.2014 | 30.09.2013 |
| | Interest Income | 14,849,725 | 15,612,516 | 1,905,603 | 1,237,250 | 24,876 | 23,016 | 858,514 | 1,338,543 | 17,638,718 |
| Interest Expense | 8,603,077 | 10,670,498 | 809,091 | 741,631 | 81 | 337 | (15,938) | (18,768) | 9,396,311 | 11,393,678 |
| Net Interest Income | 6,246,648 | 4,942,018 | 1,096,512 | 495,619 | 24,795 | 22,679 | 874,452 | 1,357,331 | 8,242,407 | 6,817,647 |
| Fee and Commission Income | 1,710,001 | 1,596,824 | - | - | - | - | 222 | 5,817 | 1,710,223 | 1,602,641 |
| Fee & Commission Expense | 32,719 | 37,517 | 29,326 | 23,524 | 3,356 | 4,833 | 354 | - | 65,755 | 65,874 |
| Net Fee and Commission Income | 1,677,282 | 1,559,307 | (29,326) | (23,524) | (3,356) | (4,833) | (132) | 5,817 | 1,644,468 | 1,536,767 |
| Net Trading Income | - | - | 812,081 | (265) | 1,401 | 305 | - | - | 813,482 | 40 |
| Net Gain from Financial Investments | - | - | 941,389 | 30,566 | - | - | (8,405) | - | 932,984 | 30,566 |
| Net Exchange Income | 137,762 | 109,236 | 225,452 | 242,839 | - | - | (980) | 2,524 | 362,234 | 354,599 |
| Other Operating Income (Net) | 79,085 | 15,813 | 24,545 | (5,953) | 133,393 | 139,164 | (43,793) | (20,844) | 193,230 | 128,180 |
| Inter Segment Revenue | (58,849) | (59,119) | 13,637 | 14,816 | - | - | 45,212 | 44,303 | - | - |
| Total Operating Income | 8,061,928 | 6,567,255 | 3,064,290 | 754,098 | 156,233 | 157,315 | 866,354 | 1,389,131 | 12,188,005 | 8,867,799 |
| Depreciation and Amortisation | 220,515 | 211,551 | 692 | 915 | 783 | 438 | 143,749 | 257,414 | 365,739 | 470,318 |
| Impairment for Loans and Other Losses - Charges/(Reversal) | 1,679,747 | 580,856 | - | 19,520 | - | - | (22,411) | (225) | 1,657,336 | 600,151 |
| Operating Expenses (Including VAT & NBT) | 4,872,762 | 4,069,105 | 444,210 | 108,676 | 62,944 | 76,327 | 1,243,316 | 1,253,520 | 6,623,232 | 5,507,628 |
| Reportable Segment Profit Before Income Tax | 1,308,904 | 1,705,743 | 2,639,368 | 624,987 | 92,506 | 80,550 | (498,300) | (121,578) | 3,542,948 | 2,289,702 |
| OTHER INFORMATION | | | | | | | | | | |
| Total Assets | 130,758,765 | 127,185,807 | 75,435,383 | 59,654,646 | 4,410,198 | 4,409,900 | 18,734,410 | 18,465,512 | 229,338,756 | 209,715,865 |
| Total Liabilities & Equity | 178,261,099 | 162,040,057 | 16,961,716 | 13,814,305 | 4,410,198 | 4,409,900 | 29,705,743 | 29,451,603 | 229,338,756 | 209,715,865 |
| Cash Flows from Operating Activities | 6,250,103 | 9,381,216 | 2,640,000 | 645,422 | 64,656 | 34,014 | (340,179) | 215,040 | 8,614,660 | 10,275,692 |
| Cash Flows from Investing Activities | (264,597) | (302,417) | (6,826,424) | (17,193,546) | (7,907) | 13,425 | (165,251) | (210,033) | (7,264,179) | (17,697,571) |
| Cash Flows from Financing Activities | - | - | 1,181,839 | 8,516,393 | (44,389) | (36,991) | (951,799) | (343,714) | 185,651 | 8,137,689 |
| Capital Expenditure | (266,351) | (302,417) | (5,392) | (1,447) | (1,481) | (447) | (143,291) | (229,603) | (416,515) | (533,914) |

STATEMENT OF CHANGES IN EQUITY - BANK

Rs. '000

| For the Nine Months ended 30th September | Stated Capital | | Statutory Reserve Fund | Retained Earnings | Special Risk Reserve | Reserves | | | Total | Non Controlling Interest | Total Equity |
|--|------------------|------------------|------------------------|--------------------|----------------------|---------------------|-----------------------------|------------------|-------------------|--------------------------|-------------------|
| | Ordinary Shares | Ordinary Shares | | | | Revaluation Reserve | Available for Sale Reserves | Other Reserves | | | |
| | Voting | Non-Voting | | | | | | | | | |
| 01. Balance as at 01.01.2013 | 6,806,722 | 3,418,730 | 726,187 | 6,138,249 | 112,922 | 510,049 | (125,070) | 1,264,048 | 18,851,837 | - | 18,851,837 |
| Total Comprehensive Income for the period | - | - | - | 1,535,956 | - | - | - | 148,517 | 1,535,956 | - | 1,535,956 |
| 02. Total Comprehensive Income for the period | - | - | - | 1,535,956 | - | - | - | 148,517 | 1,535,956 | - | 1,535,956 |
| Transactions With Equity Holders, Recognised Directly In Equity | | | | | | | | | | | |
| Cash/Script Dividends to Equity Holders | 156,000 | 148,272 | - | (676,160) | - | - | - | - | (371,888) | - | (371,888) |
| Transfers from/to Retained Profits | - | - | - | (391,581) | (112,922) | - | - | 504,503 | - | - | - |
| 03. Total Transactions with Equity Holders | 156,000 | 148,272 | - | (1,067,741) | (112,922) | - | - | 504,503 | (371,888) | - | (371,888) |
| Balance as at 30.09.2013 (1 + 2 + 3) | 6,962,722 | 3,567,002 | 726,187 | 6,606,464 | - | 510,049 | 23,447 | 1,768,551 | 20,164,422 | - | 20,164,422 |
| 01. Balance as at 01.01.2014 | 6,962,722 | 3,567,002 | 841,964 | 7,209,580 | - | 651,483 | 641,586 | 1,887,281 | 21,761,618 | - | 21,761,618 |
| Total Comprehensive Income for the period | - | - | - | 2,253,225 | - | - | - | 400,694 | 2,253,225 | - | 2,253,225 |
| 02. Total Comprehensive Income for the period | - | - | - | 2,253,225 | - | - | - | 400,694 | 2,253,225 | - | 2,253,225 |
| Transactions With Equity Holders, Recognised Directly In Equity | | | | | | | | | | | |
| Dividends to Equity Holders | - | - | - | (776,161) | - | - | - | - | (776,161) | - | (776,161) |
| Transfers from/to Retained Profits | - | - | - | (211,374) | - | - | - | 211,374 | - | - | - |
| 03. Total Transactions with Equity Holders | - | - | - | (987,535) | - | - | - | 211,374 | (776,161) | - | (776,161) |
| Balance as at 30.09.2014 (1 + 2 + 3) | 6,962,722 | 3,567,002 | 841,964 | 8,475,270 | - | 651,483 | 1,042,280 | 2,098,655 | 23,639,376 | - | 23,639,376 |

STATEMENT OF CHANGES IN EQUITY - GROUP

Rs. '000

| For the Nine Months ended 30th September | Stated Capital | | Statutory Reserve Fund | Retained Earnings | Special Risk Reserve | Reserves | | | Total | Non Controlling Interest | Total Equity |
|--|------------------|------------------|------------------------|--------------------|----------------------|---------------------|-----------------------------|-------------------|-------------------|--------------------------|--------------------|
| | Ordinary Shares | Ordinary Shares | | | | Revaluation Reserve | Available for Sale Reserves | Other Reserves | | | |
| | Voting | Non-Voting | | | | | | | | | |
| 01. Balance as at 01.01.2013 | 6,806,722 | 3,418,730 | 726,187 | 6,061,571 | 112,922 | 868,928 | (125,070) | 1,519,261 | 19,389,251 | 1,222,004 | 20,611,255 |
| Total Comprehensive Income for the period | - | - | - | 1,528,996 | - | - | - | 148,517 | 1,528,996 | 9,568 | 1,538,564 |
| 02. Total Comprehensive Income for the period | - | - | - | 1,528,996 | - | - | - | 148,517 | 1,528,996 | 9,568 | 1,538,564 |
| Transactions With Equity Holders, Recognised Directly In Equity | | | | | | | | | | | |
| Cash/Script Dividends | 156,000 | 148,272 | - | (676,160) | - | - | - | - | (371,888) | (17,819) | (389,707) |
| Transfers from/to Retained Profits | - | - | - | (391,581) | (112,922) | - | - | 504,503 | - | - | - |
| 03. Total Transactions with Equity Holders | 156,000 | 148,272 | - | (1,067,741) | (112,922) | - | - | 504,503 | (371,888) | (17,819) | (389,707) |
| Balance as at 30.09.2013 (1 + 2 + 3) | 6,962,722 | 3,567,002 | 726,187 | 6,522,826 | - | 868,928 | 23,447 | 2,023,764 | 20,694,876 | 1,213,753 | 21,908,629 |
| 01. Balance as at 01.01.2014 | 6,962,722 | 3,567,002 | 841,964 | 7,147,589 | - | 1,356,228 | 2,142,494 | 22,659,585 | 1,537,626 | 24,197,211 | 24,197,211 |
| Total Comprehensive Income for the period | - | - | - | 2,260,115 | - | - | - | 400,694 | 2,260,115 | 23,704 | 2,283,819 |
| 02. Total Comprehensive Income for the period | - | - | - | 2,260,115 | - | - | - | 400,694 | 2,260,115 | 23,704 | 2,283,819 |
| Transactions With Equity Holders, Recognised Directly In Equity | | | | | | | | | | | |
| Dividends | - | - | - | (776,161) | - | - | - | - | (776,161) | (20,857) | (797,018) |
| Transfers from/to Retained Profits | - | - | - | (211,374) | - | - | - | 211,374 | - | - | - |
| Changes in Ownership Interest without Change in Control | | | | | | | | | | | |
| Acquisition of Non-Controlling Interest without Change in Control | - | - | - | 129,809 | - | - | - | 129,809 | (347,796) | (217,987) | - |
| 03. Total Transactions with Equity Holders | - | - | - | (857,726) | - | - | - | 211,374 | (646,352) | (368,653) | (1,015,005) |
| Balance as at 30.09.2014 (1 + 2 + 3) | 6,962,722 | 3,567,002 | 841,964 | 8,549, | | | | | | | |