

Statement of Changes in Equity
 for the year ended 31 December 2010

Particulars	Fund deposited with Bangladesh Bank (Note 15) BDT	Other reserves (Note 16) BDT	Profit and loss account (Note 17) BDT	Total BDT
Balance as at 01 January 2009	2,577,602,679	57,310,515	5,286,840,819	7,921,754,013
Opening balance adjustment due to corporate tax rate change from 45% to 42.5% - HTM Securities	-	1,646,119	-	1,646,119
Opening balance adjustment due to corporate tax rate change from 45% to 42.5% - HFT Securities	-	2,662,645	-	2,662,645
Opening balance adjustment due to corporate tax rate change from 45% to 42.5% - Actuarial gain /(loss)	-	(1,881,155)	-	(1,881,155)
Exchange difference	12,219,133	-	-	12,219,133
Net profit for the year	-	-	2,520,693,360	2,520,693,360
Unrealised surplus on amortisation of HTM Securities realised this year (net of deferred tax)	-	(28,544,812)	-	(28,544,812)
Unrealised surplus on amortisation of HTM Securities (net of deferred tax liabilities)	-	4,601,512	-	4,601,512
Unrealised surplus on revaluation of HFT Securities realised this year (net of deferred tax)	-	(61,240,833)	-	(61,240,833)
Unrealised surplus on revaluation of HFT Securities (net of deferred tax liabilities)	-	37,944,943	-	37,944,943
Actuarial gain /(loss) (net of deferred tax liabilities)	-	(30,733,369)	-	(30,733,369)
Profit remitted to Head Office	-	-	(1,014,083,340)	(1,014,083,340)
Balance as at 31 December 2009	2,589,821,812	(18,234,435)	6,793,450,839	9,365,038,216
Exchange difference	56,064,255	-	-	56,064,255
Exchange equalisation reserve transferred to P & L	-	(3,903,107)	-	(3,903,107)
Net profit for the year	-	-	2,614,351,233	2,614,351,233
Unrealised surplus on amortisation of HTM Securities (net of deferred tax liabilities)	-	2,371,362	-	2,371,362
Unrealised surplus on revaluation of HFT Securities realised this year (net of deferred tax liabilities)	-	(37,944,943)	-	(37,944,943)
Actuarial gain /(loss) (net of deferred tax liabilities)	-	16,559,365	-	16,559,365
Profit remitted to Head Office	-	-	(3,187,853,480)	(3,187,853,480)
Balance as at 31 December 2010	2,645,886,067	(41,151,758)	6,219,948,592	8,824,682,901