

Statement of Changes in Equity

For the year ended 31 December 2009

| Particulars | Fund deposited with Bangladesh Bank (Note 15) | Other reserves (Note 16) | Profit and loss account (Note 17) | Total |
|--|---|--------------------------|-----------------------------------|----------------------|
| | BDT | BDT | BDT | BDT |
| Balance as at 01 January 2008 | 2,565,024,160 | 23,352,092 | 4,144,411,114 | 6,732,787,366 |
| Exchange Difference | 12,578,519 | - | - | 12,578,519 |
| Net profit for the year | - | - | 1,937,357,086 | 1,937,357,086 |
| Unrealised surplus on amortisation of HTM Securities realised this year (net of deferred tax) | - | (14,939,549) | - | (14,939,549) |
| Unrealised surplus on amortisation of HTM Securities (net of deferred tax liabilities) | - | 31,705,180 | - | 31,705,180 |
| Unrealised surplus on revaluation of HFT Securities (net of deferred tax liabilities) | - | 58,578,188 | - | 58,578,188 |
| Actuarial gain (loss) (net of deferred tax liabilities) | - | (41,385,396) | - | (41,385,396) |
| Profit remitted to Head Office | - | - | (794,927,381) | (794,927,381) |
| Balance as at 31 December 2008 | 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 |