



# Statement of Changes in Equity

For the year ended 31 December 2008

## For the year ended 31 December 2008

In BD Millions (Notes 19 to 21)	Share capital	Statutory reserve	General reserve	Revaluation reserve	Donation and charity reserve	Retained earnings*	Total	
							BD Millions	US\$ Millions
At 1 January 2008	64.80	32.40	32.40	53.30	5.86	60.73	249.49	663.54
2007 appropriations (approved by the shareholders)								
Dividend at 40%	–	–	–	–	–	(25.92)	(25.92)	(68.94)
Donations and charity	–	–	–	–	2.08	(2.08)	–	–
Directors' remuneration	–	–	–	–	–	(0.35)	(0.35)	(0.93)
Balance after 2007 appropriations	64.80	32.40	32.40	53.30	7.94	32.38	223.22	593.67
One for five bonus issue	12.96	–	(12.96)	–	–	–	–	–
Transfer from retained earnings to general reserve	–	–	19.44	–	–	(19.44)	–	–
Transfer from general reserve to statutory reserve	–	6.48	(6.48)	–	–	–	–	–
Utilisation of donation and charity reserve	–	–	–	–	(0.99)	–	(0.99)	(2.64)
Transfers	–	–	–	(0.57)	–	0.57	–	–
Available-for-sale securities								
Net change in fair value	–	–	–	(37.58)	–	–	(37.58)	(99.95)
Net amount transferred to profit or loss	–	–	–	(2.00)	–	–	(2.00)	(5.32)
Net income recognised directly in equity	–	–	–	(39.58)	–	–	(39.58)	(105.27)
Profit for the year	–	–	–	–	–	34.74	34.74	92.39
Total income and expense recognised for the year	–	–	–	(39.58)	–	34.74	(4.84)	(12.88)
<b>At 31 December 2008</b>	<b>77.76</b>	<b>38.88</b>	<b>32.40</b>	<b>13.15</b>	<b>6.95</b>	<b>48.25</b>	<b>217.39</b>	<b>578.15</b>

\* The appropriations for the year 2008 will be submitted for approval by the Board of Directors to the shareholders at the annual general meeting. These appropriations include BD 23.33 million for cash dividend at 30% (2007: 40%), BD 1.74 million for donations and contributions and BD 0.35 million for directors' remuneration.

## For the year ended 31 December 2007

In BD Millions (Notes 19 to 21)	Share capital	Statutory reserve	General reserve	Revaluation reserve	Donation and charity reserve	Retained earnings	Total	
							BD Millions	US\$ Millions
At 1 January 2007	54.00	27.00	34.00	49.63	4.66	57.51	226.80	603.19
2006 appropriations (approved by the shareholders)								
Dividend at 40%	–	–	–	–	–	(21.60)	(21.60)	(57.45)
Donations and charity	–	–	–	–	1.84	(1.84)	–	–
Directors' remuneration	–	–	–	–	–	(0.30)	(0.30)	(0.80)
Balance after 2006 appropriations	54.00	27.00	34.00	49.63	6.50	33.77	204.90	544.94
One for five bonus issue	10.80	–	(10.80)	–	–	–	–	–
Transfer from retained earnings to general reserve	–	–	14.60	–	–	(14.60)	–	–
Transfer from general reserve to statutory reserve	–	5.40	(5.40)	–	–	–	–	–
Utilisation of donation and charity reserve	–	–	–	–	(0.64)	–	(0.64)	(1.70)
Available-for-sale securities								
Net change in fair value	–	–	–	5.12	–	–	5.12	13.63
Net amount transferred to profit or loss	–	–	–	(1.45)	–	–	(1.45)	(3.86)
Net income recognised directly in equity	–	–	–	3.67	–	–	3.67	9.77
Profit for the year	–	–	–	–	–	41.56	41.56	110.53
Total income and expense recognised for the year	–	–	–	3.67	–	41.56	45.23	120.30
<b>At 31 December 2007</b>	<b>64.80</b>	<b>32.40</b>	<b>32.40</b>	<b>53.30</b>	<b>5.86</b>	<b>60.73</b>	<b>249.49</b>	<b>663.54</b>

The accompanying notes 1 to 43 are an integral part of these financial statements.