

STATEMENT OF CHANGES IN EQUITY

For the year ended 31 December 2025		Stated capital Rs. '000	Restricted regulatory reserve Rs. '000	Other reserves		Retained earnings Rs. '000	Total Rs. '000
Group	Note			Fair value reserve Rs. '000	Revaluation reserve Rs. '000		
Balance as at 1 January 2024		1,062,500	798,004	(2,318,408)	173,516	13,617,734	13,333,346
Profit for the year		-	-	-	-	4,521,797	4,521,797
Other comprehensive income for the year							
Equity investments at FVOCI - net change in fair value	38.2.2	-	-	925,328	-	-	925,328
Equity investments at FVOCI - net change in fair value - Life fund	38.2.2	-	-	571,318	-	-	571,318
Debt investments at FVOCI - net change in fair value	38.2.2	-	-	(404,912)	-	-	(404,912)
Debt investments at FVOCI - net change in fair value - Life fund	38.2.2	-	-	288,664	-	-	288,664
Debt investments at FVOCI - reclassified to income statement	38.2.2	-	-	232	-	-	232
Re-measurement gains / (losses) on defined benefit liabilities	41.9	-	-	-	-	(51,141)	(51,141)
Gains on revaluation of land and building	38.3.2	-	-	-	-	-	-
Total other comprehensive income, net of tax		-	-	1,380,630	-	(51,141)	1,329,489
Total comprehensive income for the year		-	-	1,380,630	-	4,470,656	5,851,286
Transactions with owners recorded directly in equity							
Contribution and distribution							
Interim dividend - 2023		-	-	-	-	(1,406,250)	(1,406,250)
Interim dividend - 2024		-	-	-	-	(1,423,828)	(1,423,828)
Repurchase of Shares		-	-	-	-	(6,000,000)	(6,000,000)
Total contribution by and distribution to owners		-	-	-	-	(8,830,078)	(8,830,078)
Balance as at 31 December 2024		1,062,500	798,004	(937,778)	173,516	9,258,312	10,354,554
Profit for the period		-	717,792	-	-	3,962,507	4,680,299
Other comprehensive income for the period							
Equity investments at FVOCI - net change in fair value	38.2.2	-	-	594,477	-	-	594,477
Equity investments at FVOCI - net change in fair value - Life fund	38.2.2	-	-	362,868	-	-	362,868
Equity investments at FVOCI - reclassified to retained earnings/Life Fund	38.2.2	-	-	(596,005)	-	214,392	(381,613)
Debt investments at FVOCI - net change in fair value	38.2.2	-	-	(597,506)	-	-	(597,506)
Debt investments at FVOCI - net change in fair value - Life fund	38.2.2	-	-	(104,997)	-	-	(104,997)
Debt investments at FVOCI - reclassified to income statement	38.2.2	-	-	237,685	-	-	237,685
Re-measurement loss on defined benefit liabilities	41.9	-	-	-	-	(101,911)	(101,911)
Gain on revaluation of land & building	38.3.2	-	-	-	47,591	-	47,591
Total other comprehensive income, net of tax		-	-	(103,478)	47,591	112,481	56,594
Total comprehensive income for the period		-	717,792	(103,478)	47,591	4,074,988	4,736,893
Transactions with owners recorded directly in equity							
Contribution and distribution							
Interim dividend - 2025		-	-	-	-	(1,423,828)	(1,423,828)
Total contribution by and distribution to owners		-	-	-	-	(1,423,828)	(1,423,828)
Balance as at 31 December 2025		1,062,500	1,515,796	(1,041,256)	221,107	11,909,472	13,667,619

For the year ended 31 December 2025		Stated capital Rs. '000	Restricted regulatory reserve Rs. '000	Other reserves		Retained earnings Rs. '000	Total Rs. '000
Company	Note			Fair value reserve Rs. '000	Revaluation reserve Rs. '000		
Balance as at 01 January 2024		1,062,500	798,004	(2,318,408)	173,516	13,617,734	13,333,346
Profit for the period		-	-	-	-	4,521,797	4,521,797
Other comprehensive income for the period							
Equity investments at FVOCI - net change in fair value	38.2.2	-	-	925,328	-	-	925,328
Equity investments at FVOCI - net change in fair value - Life fund	38.2.2	-	-	571,318	-	-	571,318
Debt investments at FVOCI - net change in fair value	38.2.2	-	-	(404,912)	-	-	(404,912)
Debt investments at FVOCI - net change in fair value - Life fund	38.2.2	-	-	288,664	-	-	288,664
Debt investments at FVOCI - reclassified to income statement	38.2.2	-	-	232	-	-	232
Re-measurement Gain on defined benefit liabilities	41.9	-	-	-	-	(51,141)	(51,141)
Gains on revaluation of land and building	38.3.2	-	-	-	-	-	-
Total other comprehensive income, net of tax		-	-	1,380,630	-	(51,141)	1,329,489
Total comprehensive income for the period		-	-	1,380,630	-	4,470,656	5,851,286
Transactions with owners recorded directly in equity							
Contribution and distribution							
Interim dividend - 2023	24.3	-	-	-	-	(1,406,250)	(1,406,250)
Interim dividend - 2024	24.3	-	-	-	-	(1,423,828)	(1,423,828)
Repurchase of Shares	36.4	-	-	-	-	(6,000,000)	(6,000,000)
Total contribution by and distribution to owners		-	-	-	-	(8,830,078)	(8,830,078)
Balance as at 31 December 2024		1,062,500	798,004	(937,778)	173,516	9,258,312	10,354,554
Profit for the period		-	-	-	-	4,003,478	4,003,478
Other comprehensive income for the period							
Equity investments at FVOCI - net change in fair value	38.2.2	-	-	594,477	-	-	594,477
Equity investments at FVOCI - net change in fair value - Life fund	38.2.2	-	-	362,868	-	-	362,868
Equity investments at FVOCI - reclassified to retained earnings/Life Fund	38.2.2	-	-	(596,005)	-	214,392	(381,613)
Debt investments at FVOCI - net change in fair value	38.2.2	-	-	(272,822)	-	-	(272,822)
Debt investments at FVOCI - net change in fair value - Life fund	38.2.2	-	-	75,652	-	-	75,652
Re-measurement loss on defined benefit liabilities	41.9	-	-	-	-	(97,694)	(97,694)
Gain on revaluation of land & building	38.3.2	-	-	-	47,591	-	47,591
Total other comprehensive income, net of tax		-	-	164,170	47,591	116,698	328,459
Total comprehensive income for the period		-	-	164,170	47,591	4,120,176	4,331,937
Transactions with owners of the Company							
Contribution and distribution							
Interim dividend - 2025	24.3	-	-	-	-	(1,423,828)	(1,423,828)
Total contribution by and distribution to owners		-	-	-	-	(1,423,828)	(1,423,828)
Balance as at 31 December 2025		1,062,500	798,004	(773,608)	221,107	11,954,660	13,262,663

The accounting policies and notes appearing on pages 312 to 436 form an integral part of these Financial Statements.