

**Islami Bank Bangladesh Limited**  
**Statement of Changes in Equity**  
(Main Operation)  
**For the year ended 31 December 2010**

(Amount in Taka)

Particulars	Paid-up Capital	Share Premium Account	Statutory Reserve	General/ Other Reserves *	Assets Rev. Reserve	Revaluation Reserve of Securities	Retained Earnings	Total
1	2	3	4	5	6	7	8	9 (2+3+ 4+5+6+7+ 8)
<b>Balance as at 01 January 2010</b>	<b>6,177,600,000</b>	<b>1,989,633</b>	<b>6,244,022,554</b>	<b>437,191,666</b>	<b>4,313,460,000</b>	<b>1,078,000,000</b>	<b>1,853,280,000</b>	<b>20,105,543,853</b>
Changes in Accounting Policy Restated Balance	-	-	-	-	-	-	-	-
Surplus/ (Deficit) on Account of Revaluation of Properties	-	-	-	-	-	-	-	-
Surplus/ (Deficit) on account of revaluation of Investments (Shares & Securities)	-	-	-	-	-	(457,000,000)	-	(457,000,000)
Currency Translation Differences	-	-	-	-	-	-	-	-
Net Gain and Losses not recognized in the Income Statement	-	-	-	-	-	-	-	-
Net Profit for the Period	-	-	1,690,941,188	177,938,721	-	-	2,594,592,000	4,463,471,909
Dividend: (Bonus Shares)	1,235,520,000	-	-	-	-	-	(1,853,280,000)	(617,760,000)
Issue of Share Capital	-	-	-	-	-	-	-	-
<b>Total Shareholders' Equity as on 31 December 2010</b>	<b>7,413,120,000</b>	<b>1,989,633</b>	<b>7,934,963,742</b>	<b>615,130,387</b>	<b>4,313,460,000</b>	<b>621,000,000</b>	<b>2,594,592,000</b>	<b>23,494,255,762</b>
Add: Mudaraba Perpetual Bond	-	-	-	-	-	-	-	3,000,000,000
Add: General Provision for Unclassified Investments and Off- Balance Sheet Items	-	-	-	4,373,000,000	-	-	-	4,373,000,000
Less: 50.00% of Assets Revaluation Reserve	-	-	-	-	2,156,730,000	-	-	2,156,730,000
Less: 50.00% of Revaluation Reserve of Securities	-	-	-	-	-	310,500,000	-	310,500,000
<b>Total Equity as on 31 December 2010</b>	<b>7,413,120,000</b>	<b>1,989,633</b>	<b>7,934,963,742</b>	<b>4,988,130,387</b>	<b>2,156,730,000</b>	<b>310,500,000</b>	<b>2,594,592,000</b>	<b>28,400,025,762</b>

*Note : General / Other Reserves	2010	2009
General Reserve	583,130,387	405,191,666
Dividend Equalization Account	32,000,000	32,000,000
<b>Total</b>	<b>615,130,387</b>	<b>437,191,666</b>

**For the year ended 31 December 2009**

Particulars	Paid-up Capital	Share Premium Account	Statutory Reserve	General/ Other Reserves *	Assets Rev. Reserve	Revaluation Reserve of Securities	Retained Earnings	Total
1	2	3	4	5	6	7	8	9 (2+3+ 4+5+6+7+ 8)
<b>Balance as at 01 January 2009</b>	<b>4,752,000,000</b>	<b>1,989,633</b>	<b>4,940,490,903</b>	<b>190,451,443</b>	<b>2,275,960,000</b>	<b>474,000,000</b>	<b>1,425,600,000</b>	<b>14,060,491,979</b>
Changes in Accounting Policy Restated Balance	-	-	-	-	-	-	-	-
Surplus/ (Deficit) on Account of Revaluation of Properties	-	-	-	-	2,037,500,000	-	-	2,037,500,000
Surplus/ (Deficit) on account of revaluation of Investments (Shares & Securities)	-	-	-	-	-	604,000,000	-	604,000,000
Currency Translation Differences	-	-	-	-	-	-	-	-
Net Gain and Losses not recognized in the Income Statement	-	-	-	-	-	-	-	-
Net Profit for the Period	-	-	1,303,531,651	246,740,223	-	-	1,853,280,000	3,403,551,874
Dividend: (Bonus Shares)	1,425,600,000	-	-	-	-	-	(1,425,600,000)	-
Issue of Share Capital	-	-	-	-	-	-	-	-
<b>Total Shareholders' Equity as on 31 December 2009</b>	<b>6,177,600,000</b>	<b>1,989,633</b>	<b>6,244,022,554</b>	<b>437,191,666</b>	<b>4,313,460,000</b>	<b>1,078,000,000</b>	<b>1,853,280,000</b>	<b>20,105,543,853</b>
Add: Mudaraba Perpetual Bond	-	-	-	-	-	-	-	3,000,000,000
Add: General Provision for Unclassified Investments and Off- Balance Sheet Items	-	-	-	3,210,000,000	-	-	-	3,210,000,000
Less: 50.00% of Assets Revaluation Reserve	-	-	-	-	2,156,730,000	-	-	2,156,730,000
Less: 50.00% of Revaluation Reserve of Securities	-	-	-	-	-	539,000,000	-	539,000,000
<b>Total Equity as on 31 December 2009</b>	<b>6,177,600,000</b>	<b>1,989,633</b>	<b>6,244,022,554</b>	<b>3,647,191,666</b>	<b>2,156,730,000</b>	<b>539,000,000</b>	<b>1,853,280,000</b>	<b>23,619,813,853</b>

Md. Shahidul Islam  
Director

Md. Abdus Salam FCA, FCS  
Director

Prof. NRM Borhan Uddin Ph.D  
Director

Mohammad Abdul Mannan  
Managing Director

This is the Statement of Changes in Equity referred to in our separate report of even date.