

STANDARD CHARTERED BANK KENYA LIMITED
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR YEAR ENDED 31 DECEMBER 2010
KShs'000

	Share capital	Share premium	Capital contribution reserve	Revaluation reserve	Fair value reserve	Statutory credit risk reserve	Retained earnings	Proposed dividends	Total
At 1 January 2010	1,639,839	2,520,000	74,590	316,641	666,296	179,070	6,607,254	1,988,465	13,992,155
Net profit for the year	-	-	-	-	-	-	5,376,191	-	5,376,191
Other comprehensive income									
Change in fair value of available-for-sale investments	-	-	-	-	355,953	-	-	-	355,953
Deferred tax on change in fair value of available-for-sale investments	-	-	-	-	(94,358)	-	-	-	(94,358)
Excess depreciation transfer	-	-	-	(17,540)	-	-	17,540	-	-
Deferred tax on excess depreciation transfer	-	-	-	5,262	-	-	(5,262)	-	-
Transfer to statutory credit risk reserve	-	-	-	-	-	80,085	(80,085)	-	-
Total other comprehensive income	-	-	-	(12,278)	261,595	80,085	(67,807)	-	261,595
Total comprehensive income for the year	-	-	-	(12,278)	261,595	80,085	5,308,384	-	5,637,786
Transactions with owners recorded directly in equity									
Shares issued, net of issue costs	75,547	2,316,258	-	-	-	-	-	-	2,391,805
On acquisition of custody business	-	-	1,823,673	-	-	-	-	-	1,823,673
Share based payments									
2009 paid	-	-	(74,590)	-	-	-	-	-	(74,590)
2010 accrual	-	-	67,454	-	-	-	-	-	67,454
Dividends paid									
Final 2009	-	-	-	-	-	-	-	(1,988,465)	(1,988,465)
Interim 2010	-	-	-	-	-	-	(1,435,386)	-	(1,435,386)
Preference Shares	-	-	-	-	-	-	(83,310)	-	(83,310)
Proposed Dividends									
Ordinary Shares	-	-	-	-	-	-	(2,440,156)	2,440,156	-
Preference Shares	-	-	-	-	-	-	(84,690)	84,690	-
Total contributions by and distributions to owners	75,547	2,316,258	1,816,537	-	-	-	(4,043,542)	536,381	701,181
At 31 December 2010	1,715,386	4,836,258	1,891,127	304,363	927,891	259,155	7,872,096	2,524,846	20,331,122

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	Share capital	Share premium	Capital contribution reserve	Revaluation reserve	Fair value reserve	Statutory credit risk reserve	Retained earnings	Proposed dividends	Total
At 1 January 2009 - As restated	1,639,839	2,520,000	65,910	329,787	93,074	191,336	5,280,702	1,444,069	11,564,717
Net profit for the year	-	-	-	-	-	-	4,732,754	-	4,732,754
Other comprehensive income									
Change in fair value of available-for-sale investments	-	-	-	-	838,732	-	-	-	838,732
Deferred tax on change in fair value of available-for-sale investments	-	-	-	-	(265,510)	-	-	-	(265,510)
Excess depreciation transfer	-	-	-	(18,781)	-	-	18,781	-	-
Deferred tax on excess depreciation transfer	-	-	-	5,635	-	-	(5,635)	-	-
Transfer from statutory credit risk reserve	-	-	-	-	-	(12,266)	12,266	-	-
Total other comprehensive income	-	-	-	(13,146)	573,222	(12,266)	25,412	-	573,222
Total comprehensive income for the year	-	-	-	(13,146)	573,222	(12,266)	4,758,166	-	5,305,976
Transactions with owners recorded directly in equity									
Share based payments									
2008 paid	-	-	(65,910)	-	-	-	-	-	(65,910)
2009 accrual	-	-	74,590	-	-	-	-	-	74,590
Dividends paid									
Final 2008	-	-	-	-	-	-	-	(1,444,069)	(1,444,069)
Interim 2009	-	-	-	-	-	-	(1,359,839)	-	(1,359,839)
Preference Shares	-	-	-	-	-	-	(83,310)	-	(83,310)
Proposed Dividends									
Ordinary Shares	-	-	-	-	-	-	(1,903,775)	1,903,775	-
Preference Shares	-	-	-	-	-	-	(84,690)	84,690	-
Total contributions by and distributions to owners	-	-	8,680	-	-	-	(3,431,614)	544,396	(2,878,538)
At 31 December 2009	1,639,839	2,520,000	74,590	316,641	666,296	179,070	6,607,254	1,988,465	13,992,155