

CIMB GROUP HOLDINGS BERHAD (formerly known as Bumiputra-Commerce Holdings Berhad)
(Company Number 50841-W)
CONDENSED INTERIM FINANCIAL STATEMENTS
UNAUDITED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2009

Attributable to equity holders of the Company

The Group 31 December 2009	Attributable to equity holders of the Company													
Note	Share capital RM'000	Share premium- ordinary shares RM'000	Statutory reserve RM'000	Capital reserve RM'000	Exchange fluctuation reserve RM'000	Shares held under trust RM'000	Treasury shares RM'000	Revaluation reserve - available- for-sale securities RM'000	Other reserves RM'000	Retained earnings RM'000	Total RM'000	Perpetual preference shares RM'000	Minority interests RM'000	Total RM'000
At 1 January 2009														
- as previously reported	3,578,078	6,027,864	2,841,540	89,387	(427,599)	(74,190)	(461,702)	369,951	(113,582)	5,234,204	17,063,951	200,000	1,098,498	18,362,449
- arising from fair value adjustments on the completion of initial accounting for business combination	B9	-	-	-	13,691	-	-	-	-	21,561	35,252	-	414,892	450,144
- As restated	3,578,078	6,027,864	2,841,540	89,387	(413,908)	(74,190)	(461,702)	369,951	(113,582)	5,255,765	17,099,203	200,000	1,513,390	18,812,593
Net gain/(loss) not recognised in the income statement:														
- currency translation difference	-	-	-	-	707,682	-	-	(31,078)	-	-	676,604	-	104,915	781,519
- net gain from change in fair value of available-for-sale securities	-	-	-	-	-	-	-	452,317	-	-	452,317	-	76,405	528,722
- net profit realised on disposal of available-for-sale securities	-	-	-	-	-	-	-	(257,769)	-	-	(257,769)	-	(25,155)	(282,924)
- transfer from deferred tax assets	-	-	-	-	-	-	-	11,700	1,007	-	12,707	-	(229)	12,478
- net investment hedge	-	-	-	-	-	-	-	-	30,366	-	30,366	-	-	30,366
- hedging reserve - cash flow hedge	-	-	-	-	-	-	-	-	(4,028)	-	(4,028)	-	-	(4,028)
Income and expense recognised directly in equity	-	-	-	-	707,682	-	-	175,170	27,345	-	910,197	-	155,936	1,066,133
Profit for the financial year	-	-	-	-	-	-	-	-	-	2,806,816	2,806,816	-	240,251	3,047,067
Dividend for the financial year ended 31 December 2008	-	-	-	-	-	-	-	-	-	(699,387)	(699,387)	-	(33,921)	(733,308)
Transfer to statutory reserve	-	-	574,240	-	-	-	-	-	-	(574,240)	-	-	-	-
Issue of share capital arising from:														
- conversion of USD Zero Coupon guaranteed convertible bonds 2004/2009	4,317	20,763	-	-	-	-	-	-	-	-	25,080	-	-	25,080
Option reserves arising from share option schemes of subsidiaries	-	-	-	(3,062)	-	-	-	-	(35,779)	37,357	(1,484)	-	2,503	1,019
Net reversal of shares held under trust	-	-	-	-	-	73,627	-	-	-	-	73,627	-	-	73,627
Arising from accretion/dilution of equity interests in subsidiary	-	-	-	-	68,006	-	-	-	-	5,500	73,506	-	223,541	297,047
Cancellation of treasury shares	(50,629)	(461,876)	-	50,629	-	-	461,876	-	-	-	-	-	-	-
Purchase of treasury shares	-	-	-	-	-	-	(174)	-	-	-	(174)	-	-	(174)
Arising from issuance of warrants	-	-	-	-	-	-	-	-	57,630	-	57,630	-	-	57,630
At 31 December 2009	3,531,766	5,586,751	3,415,780	136,954	361,780	(563)	-	545,121	(64,386)	6,831,811	20,345,014	200,000	2,101,700	22,646,714

The unaudited condensed interim financial statements should be read in conjunction with the audited financial statements for the financial year ended 31 December 2008.

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Attributable to equity holders of the Company

The Group	Attributable to equity holders of the Company													
31 December 2008	Share capital	Share premium-ordinary shares	Statutory reserve	Capital reserve	Exchange fluctuation reserve	Shares held under trust	Treasury shares	Revaluation reserve - available-for-sale securities	Other reserves	Retained earnings	Total	Perpetual preference shares	Minority interests	Total
Note	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
At 1 January 2008	3,374,181	5,174,172	2,238,738	108,122	(405,625)	(107,166)	(34,434)	640,024	45,908	4,676,131	15,710,051	200,000	944,559	16,854,610
Net gain/(loss) not recognised in the income statement:														
- currency translation difference	-	-	-	-	(21,974)	-	-	18,039	-	-	(3,935)	-	(45,499)	(49,434)
- arising from fair value adjustments on the completion of initial accounting for business combination	-	-	-	-	13,691	-	-	-	-	-	13,691	-	-	13,691
- net loss from change in fair value	-	-	-	-	-	-	-	(57,982)	-	-	(57,982)	-	(51,788)	(109,770)
- net profit realised on disposal of available-for-sale securities	-	-	-	-	-	-	-	(322,959)	-	-	(322,959)	-	5,179	(317,780)
- transfer from deferred tax assets	-	-	-	-	-	-	-	92,829	4,512	-	97,341	-	(12,306)	85,035
- net investment hedge	-	-	-	-	-	-	-	-	(133,056)	-	(133,056)	-	610	(132,446)
- hedging reserve - cash flow hedge	-	-	-	-	-	-	-	-	(18,012)	-	(18,012)	-	-	(18,012)
Income and expense recognised directly in equity	-	-	-	-	(8,283)	-	-	(270,073)	(146,556)	-	(424,912)	-	(103,804)	(528,716)
Profit for the financial year	-	-	-	-	-	-	-	-	-	1,952,038	1,952,038	-	60,508	2,012,546
Dividend for the financial year ended 31 December 2007	-	-	-	-	-	-	-	-	-	(619,282)	(619,282)	-	(22,726)	(642,008)
Transfer to statutory reserve	-	-	610,260	-	-	-	-	-	-	(610,260)	-	-	-	-
Issue of share capital arising from:														
- conversion of Redeemable Convertible Unsecured Loan Stocks (RCULS)	79	496	-	-	-	-	-	-	(44)	-	531	-	-	531
- share exchange for acquisition of subsidiary	207,096	1,004,417	-	-	-	-	-	-	-	-	1,211,513	-	-	1,211,513
Option reserves arising from share option schemes of subsidiaries	-	-	-	-	-	-	-	-	(7,095)	-	(7,095)	-	(2,110)	(9,205)
Net reversal of shares held under trust	-	-	-	-	-	32,976	-	-	-	-	32,976	-	-	32,976
Arising from fair value adjustments on the completion of initial accounting for business combination	-	-	-	-	-	-	-	-	-	21,561	21,561	-	414,892	436,453
Arising from accretion/dilution of equity interests in subsidiary	-	-	(7,458)	(22,013)	-	-	-	-	(5,795)	(281,210)	(316,476)	-	222,071	(94,405)
Transfer to retained earnings	-	(116,787)	-	-	-	-	-	-	-	116,787	-	-	-	-
Purchase of treasury shares	-	-	-	-	-	-	(461,702)	-	-	-	(461,702)	-	-	(461,702)
Cancellation of treasury shares	(3,278)	(34,434)	-	3,278	-	-	34,434	-	-	-	-	-	-	-
At 31 December 2008	3,578,078	6,027,864	2,841,540	89,387	(413,908)	(74,190)	(461,702)	369,951	(113,582)	5,255,765	17,099,203	200,000	1,513,390	18,812,593

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