

Consolidated statement of changes in equity

in EUR million	Subscribed capital	Additional paid-in capital	Retained earnings	Cash flow hedge reserve	Available for sale reserve	Fair value reserve	Own credit risk reserve	Currency reserve	Remeasurement of defined benefit plans	Income tax	Equity attributable to owners of the parent	Additional equity instruments	Equity attributable to non-controlling interests	Total equity
As of 1 January 2018	860	1,477	10,918	4	545	0	0	-503	-364	-57	12,879	993	4,416	18,288
Changes due to initial application of IFRS 9	0	0	254	0	-545	418	-734	0	0	55	-551	0	-122	-673
Restated as of 1 January 2018	860	1,477	11,172	4	0	418	-734	-503	-364	-2	12,328	993	4,294	17,615
Changes in treasury shares	0	0	-20	0	x	0	0	0	0	0	-20	0	0	-20
Dividends paid	0	0	-568	0	x	0	0	0	0	0	-568	0	-44	-612
Capital increases	0	0	0	0	x	0	0	0	0	0	0	0	11	11
Changes in scope of consolidation and ownership interest	0	0	-134	0	x	0	0	0	0	0	-134	0	-93	-226
Reclassification from OCI to retained earnings	0	0	32	0	x	-42	11	0	0	0	0	0	0	0
Other changes	0	0	6	0	x	0	0	0	0	0	6	0	3	9
Total comprehensive income	0	0	1,793	-7	x	-147	288	-95	-64	2	1,770	0	323	2,093
Net result for the period	0	0	1,793	0	x	0	0	0	0	0	1,793	0	369	2,163
Other comprehensive income	0	0	0	-7	x	-147	288	-95	-64	2	-23	0	-46	-70
Changes in presentation of income tax	0	0	0	-6	x	-89	59	0	34	2	0	0	0	0
Change from remeasurement of defined benefit plans	0	0	0	0	x	0	0	0	-97	0	-97	0	-40	-138
Change in fair value reserve	0	0	0	0	x	-59	0	0	0	0	-59	0	-30	-89
Change in cash flow hedge reserve	0	0	0	0	x	0	0	0	0	0	0	0	0	0
Change in currency reserve	0	0	0	0	x	0	0	-95	0	0	-95	0	23	-72
Change in own credit risk reserve	0	0	0	0	x	0	229	0	0	0	229	0	1	230
As of 31 December 2018	860	1,477	12,280	-3	0	229	-435	-598	-428	0	13,381	993	4,494	18,869

in EUR million	Subscribed capital	Additional paid-in capital	Retained earnings	Cash flow hedge reserve	Available for sale reserve	Currency reserve	Remeasurement of defined pension plans	Income tax	Equity attributable to owners of the parent	Additional equity instruments	Equity attributable to non-controlling interests	Total equity
As of 1 January 2017	860	1,478	10,090	107	632	-734	-357	-112	11,963	497	4,142	16,602
Changes in treasury shares	0	0	-20	0	0	0	0	0	-20	0	0	-20
Dividends paid	0	0	-470	0	0	0	0	0	-470	0	-29	-499
Capital increase	0	0	0	0	0	0	0	0	0	497	-1	496
Participation capital	0	0	0	0	0	0	0	0	0	0	0	0
Changes in the scope of consolidation	0	0	0	0	0	0	0	0	0	0	31	31
Other changes	0	-1	3	0	0	0	0	0	2	0	0	2
Acquisition of non-controlling interest	0	0	-1	0	0	0	0	0	-1	0	-4	-5
Total comprehensive income	0	0	1,316	-103	-87	231	-7	55	1,405	0	277	1,682
Net result for the period	0	0	1,316	0	0	0	0	0	1,316	0	352	1,668
Other comprehensive income	0	0	0	-103	-87	231	-7	55	89	0	-74	14
Change in cash flow hedge reserve	0	0	0	-103	0	0	0	0	-103	0	-2	-105
Change in available for sale reserve	0	0	0	0	-87	0	0	0	-87	0	-98	-185
Change in currency reserve	0	0	0	0	0	231	0	0	231	0	6	238
Change from remeasurement of defined benefit plans	0	0	0	0	0	0	-7	0	-7	0	0	-7
Change in income tax	0	0	0	0	0	0	0	55	55	0	19	74
As of 31 December 2017	860	1,477	10,918	4	545	-503	-364	-57	12,879	993	4,416	18,288

In the column 'Additional equity instruments', Erste Group reports additional tier 1 bonds issued in June 2016 and April 2017, each with a nominal value of EUR 500 million. After deduction of costs directly attributable to each capital increase (EUR 3 million per issue), the net increase in capital amounted to EUR 497 million respectively. Additional tier 1 bonds are unsecured and subordinated bonds which are classified as equity under IFRS. For further details, see Note 46 Total equity.

In the line 'Changes in scope of consolidation and ownership interest' the purchase of non-controlling interests in Banca Comercială Română SA and Česká spořitelna a.s. is disclosed. The consideration for the acquisition of 6.30% of the shares in Banca Comercială Română SA amounted to EUR 140 million, the purchase price for 1.03% of the shares in Česká spořitelna a.s. was EUR 81 million.

From 1 January 2018 components of other comprehensive income are disclosed net of income tax. The corresponding allocation of the restated opening balance of income tax in other comprehensive income is disclosed in the line 'Changes in presentation of income taxes'. In addition, in the course of harmonization of terms column 'Deferred taxes' was renamed to 'Income taxes' without changing the content of this column