

STATEMENTS OF CHANGES IN EQUITY

YEAR ENDED JUNE 30, 2021

Attributable to owners of the parent

THE GROUP	Notes	Attributable to owners of the parent																			
		Share capital		Treasury shares		Revaluation reserves		Holding company and subsidiaries		Associated companies		Holding company and subsidiaries		Associated companies		Non-controlling interests		Total equity			
		Rs'000	Rs'000	Rs'000	Rs'000	Rs'000	Rs'000	Rs'000	Rs'000	Rs'000	Rs'000	Rs'000	Rs'000	Rs'000	Rs'000	Rs'000	Rs'000	Rs'000	Rs'000	Rs'000	
Balance at July 1, 2020		3,607,987	(250,000)	14,191,116	(47,478)	218,467	7,145,666	1,384,400	26,250,158	13,786,513	40,036,671										
- as previously reported																					
- effect of prior year adjustments	50	-	-	121,013	21,981	-	(100,078)	(12,961)	29,955	362,725	392,680										
- as restated		3,607,987	(250,000)	14,312,129	(25,497)	218,467	7,045,588	1,371,439	26,280,113	14,149,238	40,429,351										
Issue of shares to non-controlling shareholders		-	-	-	-	-	-	-	-	-	25,849										
Convertible bonds issued to non-controlling interests		-	-	-	-	-	-	-	-	-	467,400										
Effect of change in ownership interest not resulting in loss of control		-	-	(179)	-	-	38,654	-	38,475	94,146	132,621										
Disposal of group companies		-	-	-	(1,135)	(11,886)	1,135	11,886	-	-	-										
Transfers		-	-	(11,245)	4,400	-	5,636	1,209	-	-	-										
Profit/(loss) for the year		-	-	-	-	-	2,919	(736,108)	(733,189)	(332,021)	(1,065,210)										
Other comprehensive income for the year		-	-	211,153	(5,129)	601,935	14,729	301,797	1,124,485	345,394	1,469,879										
Dividends	37	-	-	-	-	-	(187,498)	-	(187,498)	-	(187,498)										
Dividends paid by subsidiaries and associated companies to non-controlling shareholders		-	-	-	-	-	-	-	-	-	(216,551)										
Balance at June 30, 2021		3,607,987	(250,000)	14,511,858	(27,361)	808,516	6,921,163	950,223	26,522,386	14,533,455	41,055,841										

The notes on pages 108 to 227 form an integral part of these financial statements. Independent auditor's report on pages 97 to 101.

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YEAR ENDED JUNE 30, 2021

Attributable to owners of the parent

THE GROUP	Notes	Attributable to owners of the parent																			
		Share capital		Treasury shares		Revaluation reserves		Holding company and subsidiaries		Associated companies		Holding company and subsidiaries		Associated companies		Non-controlling interests		Total equity			
		Rs'000	Rs'000	Rs'000	Rs'000	Rs'000	Rs'000	Rs'000	Rs'000	Rs'000	Rs'000	Rs'000	Rs'000	Rs'000	Rs'000	Rs'000	Rs'000	Rs'000	Rs'000		
Balance at July 1, 2019		3,607,987	(250,000)	11,393,114	106,717	688,005	7,869,120	1,884,923	25,299,866	11,619,456	36,919,322										
- as previously reported																					
- effect of prior year adjustments	50	-	-	97,121	-	-	64,200	(12,961)	148,360	405,436	553,796										
- as restated		3,607,987	(250,000)	11,490,235	106,717	688,005	7,933,320	1,871,962	25,448,226	12,024,892	37,473,118										
Issue of shares to non-controlling shareholders		-	-	-	-	-	-	-	-	-	1,480,877										
Effect of change in ownership interest not resulting in loss of control		-	-	-	(1,797)	-	(210,407)	-	(212,204)	447,078	234,874										
Disposal of group companies		-	-	-	1,194	-	-	-	1,194	805	1,999										
Transfers		-	-	(8,225)	(31,136)	-	39,361	-	-	-	-										
Loss for the year		-	-	-	-	-	(425,460)	(393,876)	(819,336)	(230,433)	(1,049,769)										
Other comprehensive income for the year		-	-	2,830,119	(100,475)	(469,538)	(122,478)	(106,647)	2,030,981	615,233	2,646,214										
Dividends	37	-	-	-	-	-	(168,748)	-	(168,748)	-	(168,748)										
Dividends paid by subsidiaries and associated companies to non-controlling shareholders		-	-	-	-	-	-	-	-	-	(189,214)										
Balance at June 30, 2020		3,607,987	(250,000)	14,312,129	(25,497)	218,467	7,045,588	1,371,439	26,280,113	14,149,238	40,429,351										

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STATEMENTS OF CHANGES IN EQUITY

YEAR ENDED JUNE 30, 2021

THE COMPANY	Note	Share capital	Treasury shares capital	Revaluation reserves	Revaluation, fair value, capital and translation reserves	Retained earnings	Total equity
		Rs'000	Rs'000	Rs'000	Rs'000	Rs'000	Rs'000
Balance at July 1, 2020		3,607,987	(250,000)	1,114,125	3,011,105	16,555,429	24,038,646
Loss for the year		-	-	-	-	(185,958)	(185,958)
Transfer on capital reduction on investment in subsidiary companies		-	-	-	(52,800)	52,800	-
Other comprehensive income for the year		-	-	-	971,272	(5,038)	966,234
Dividends	37	-	-	-	-	(187,498)	(187,498)
Balance at June 30, 2021		3,607,987	(250,000)	1,114,125	3,929,577	16,229,735	24,631,424
Balance at July 1, 2019		3,607,987	(250,000)	1,108,581	6,525,454	14,130,665	25,122,687
Profit for the year		-	-	-	-	2,640,014	2,640,014
Other comprehensive income for the year		-	-	5,544	(3,514,349)	(46,502)	(3,555,307)
Dividends	37	-	-	-	-	(168,748)	(168,748)
Balance at June 30, 2020		3,607,987	(250,000)	1,114,125	3,011,105	16,555,429	24,038,646

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Independent auditor's report on pages 97 to 101.