

# STATEMENT OF CHANGES IN EQUITY

For the year ended 31 March 2019	Stated capital	General reserve	Reserve on exchange gain/(loss)	
	Rs.	Rs.	Rs.	
<b>Group</b>				
<b>Balance as at 1 April 2017</b>	730,939,657	1,257,725	–	
<b>Total comprehensive income for the year</b>				
Profit for the year	–	–	–	
Total other comprehensive income for the year	–	–	217,517	
<b>Total comprehensive income for the year</b>	–	–	217,517	
<b>Transactions with owners of the company</b>				
Dividend paid	–	–	–	
Reserve on rearrangement in Hatton Plantations PLC	–	–	–	
Repurchase of shares by Estate Management Services (Pvt) Ltd.	–	–	–	
Effect on Percentage change in holding of EMSPL Group on acquisition	–	–	–	
Repurchase of shares by Watawala Plantations PLC	–	–	–	
Effect of percentage change in WPL Group due to share repurchase	–	–	–	
Opening stock adjustment in Hatton Plantations PLC	–	–	–	
Effect on percentage change in holding of Energy Group	–	–	–	
Issue of shares	67,564,700	–	–	
Effect on share issue to NCI shareholders by the subsidiaries	–	–	–	
<b>Balance as at 31 March 2018</b>	798,504,357	1,257,725	217,517	
<b>Balance as at 1 April 2018</b>	798,504,357	1,257,725	217,517	
<b>Total Comprehensive Income</b>				
Profit for the year	–	–	–	
Other comprehensive income for the year	–	–	1,730,456	
<b>Total comprehensive income for the year</b>	–	–	1,730,456	
<b>Transactions with owners of the company</b>				
Reserve on rearrangement in Hatton Plantations PLC	–	–	–	
Issue of shares – scrip dividend	68,210,885	–	–	
Issue of shares – private placement	775,000,005	–	–	
Share issuing cost				
Dividend paid to owners for 2017/18				
<b>Balance as at 31 March 2019</b>	1,641,715,247	1,257,725	1,947,973	

	Attributable to owners of the company				Non-controlling interest	Total equity
	Fair value reserve	Reserve on rearrangement	Retained earnings	Total		
	Rs.	Rs.	Rs.	Rs.		
	330,580,311	–	5,186,946,893	6,249,724,586	5,340,766,263	11,590,490,849
	–	–	618,538,136	618,538,136	975,159,630	1,593,697,766
	34,873,189	–	10,790,527	45,881,233	23,021,508	68,902,741
	34,873,189	–	629,328,663	664,419,369	998,181,138	1,662,600,507
	–	–	(236,496,726)	(236,496,726)	(193,990,990)	(430,487,716)
	–	23,965,012	(13,240,669)	10,724,343	(10,724,343)	–
	–	–	–	–	(1,350,000,000)	(1,350,000,000)
	–	–	(330,574,954)	(330,574,954)	(1,275,925,046)	(1,606,500,000)
	–	–	–	–	(193,546,782)	(193,546,782)
	–	–	(37,792,518)	(37,792,518)	37,792,518	–
	–	–	(12,273,910)	(12,273,910)	(14,767,090)	(27,041,000)
	–	–	(370,354)	(370,354)	370,354	–
	–	–	–	67,564,700	–	67,564,700
	–	–	–	–	89,042,599	89,042,599
	365,453,500	23,965,012	5,185,526,424	6,374,924,536	3,427,198,621	9,802,123,157
	365,453,500	23,965,012	5,185,526,424	6,374,924,536	3,427,198,621	9,802,123,157
			646,984,059	646,984,059	498,650,100	1,145,634,159
	17,521,967	–	(113,025,290)	(93,772,867)	(131,053,969)	(224,826,836)
	17,521,967	–	533,958,769	553,211,192	367,596,131	920,807,323
	–	(23,965,012)	13,240,669	(10,724,343)	10,724,343	–
	–	–	(68,210,885)	–	37,617,512	37,617,512
	–	–	–	775,000,005	–	775,000,005
			(39,700,000)	(39,700,000)		(39,700,000)
			(136,527,501)	(136,527,501)	(366,485,596)	(503,013,097)
	382,975,467	–	5,488,287,476	7,516,183,889	3,476,651,011	10,992,834,900

For the year ended 31 March 2019	Stated capital Rs.	General reserve Rs.	
<b>Company</b>			
<b>Balance as at 1 April 2017</b>	730,939,657	1,257,725	
<b>Total comprehensive income for the year</b>			
Profit for the year	–	–	
Other comprehensive income for the year	–	–	
<b>Total comprehensive income for the year</b>	–	–	
<b>Transactions with owners of the company</b>			
Issue of shares	67,564,700	–	
Dividend paid to owners for 2016/17	–	–	
<b>Balance as at 31 March 2018</b>	798,504,357	1,257,725	
<b>Balance as at 1 April 2018</b>	798,504,357	1,257,725	
<b>Total Comprehensive Income for the year</b>			
Profit for the year	–	–	
Other comprehensive income for the year	–	–	
<b>Total comprehensive income for the year</b>	–	–	
<b>Transactions with owners of the company</b>			
Issue of shares – private placement	775,000,005	–	
Share issuing cost	–	–	
Issue of shares – scrip dividend	68,210,885	–	
Dividend paid to owners for 2017/18	–	–	
<b>Balance as at 31 March 2019</b>	<b>1,641,715,247</b>	<b>1,257,725</b>	

Figures in brackets indicate deductions.

The Accounting Policies and Notes form pages 107 to 204 are an integral part of these Financial Statements.

Attributable to owners of the company			
	Fair value reserve Rs.	Retained profit Rs.	Total Rs.
	327,881,169	1,854,405,044	2,914,483,595
	–	148,558,340	148,558,341
	34,873,189	889,542	35,762,731
	34,873,189	149,447,882	184,321,072
	–	–	67,564,700
	–	(236,496,726)	(236,496,726)
	362,754,358	1,767,356,200	2,929,872,641
	362,754,358	1,767,356,200	2,929,872,641
	–	259,886,232	259,886,232
	16,141,657	(1,692,756)	14,448,901
	16,141,657	258,193,476	274,335,133
	–	–	775,000,005
	–	(39,700,000)	(39,700,000)
	–	(68,210,885)	–
	–	(136,527,501)	(136,527,501)
	<b>378,896,015</b>	<b>1,781,111,290</b>	<b>3,802,980,277</b>