

Boundless Impact

Statement of Changes in Equity - Consolidated



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Note	Attributable to equity holders of the parent						Total	Non controlling interest	Total equity	
	Stated capital	Capital reserves	Revenue Reserves							
			Fair Value reserve of financial assets at FVTOCI	Foreign currency translation reserves	General reserves	Retained earnings				
Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000		
Balance as at 31st March 2023	331,774	891,290	1,086,871	4,687,634	519,353	14,624,899	22,141,821	3,070,745	25,212,566	
Profit for the year	-	-	-	-	-	3,743,929	3,743,929	561,700	4,305,629	
Other comprehensive income										
Net exchange difference on translation of foreign operations		-	-	-	(1,143,430)	-	-	(1,143,430)	(431,587)	(1,575,017)
Actuarial loss on define benefit obligations	27 (ii)	-	-	-	-	-	(235,064)	(235,064)	(4,898)	(239,962)
Tax on other comprehensive income	10.4	-	-	-	-	-	70,693	70,693	974	71,667
Net gain on equity instruments designated at fairvalue through OCI	21	-	-	109,856	-	-	-	109,856	-	109,856
Total other comprehensive income for the year			-	109,856	(1,143,430)	-	(164,371)	(1,197,945)	(435,511)	(1,633,456)
Dividends to equity holders	29.1	-	-	-	-	-	(1,782,743)	(1,782,743)	(404,148)	(2,186,891)
Balance as at 31st March 2024	331,774	891,290	1,196,727	3,544,204	519,353	16,421,714	22,905,062	2,792,786	25,697,848	
Profit for the year	-	-	-	-	-	3,596,517	3,596,517	674,325	4,270,842	
Other comprehensive income										
Revaluation of land	13.1		271,980	-	-	-	-	271,980	123	272,103
Net exchange difference on translation of foreign operations		-	-	-	(88,774)	-	-	(88,774)	108,765	19,991
Actuarial gain / (loss) on define benefit obligations	27 (ii)	-	-	-	-	-	91,600	91,600	(5,127)	86,473
Tax on other comprehensive income	10.4	-	(92,285)	-	-	-	(28,036)	(120,321)	1,015	(119,306)
Net gain on equity instruments designated at fairvalue through OCI	21	-	-	1,000,912	-	-	-	1,000,912	-	1,000,912
Total other comprehensive income for the year		-	179,695	1,000,912	(88,774)	-	63,563	1,155,397	104,776	1,260,173
Dividends to equity holders	29.1	-	-	-	-	-	(1,129,070)	(1,129,070)	(429,325)	(1,558,395)
Recovery for the period		-	-	-	-	-	6,183	6,183	-	6,183
Balance as at 31st March 2025	331,774	1,070,985	2,197,639	3,455,430	519,353	18,958,907	26,534,089	3,142,562	29,676,651	

- Capital Reserves relate to the revaluation of land.
- Fair Value Reserves consists of net unrealised gains/(losses) arising from fair valuation of equity investments designated at FVTOCI, excluding the impact arising from impairment of assets.
- Foreign currency translation reserves comprise all foreign currency differences arising from the translation of the financial statements of foreign operations.
- The General Reserves and Retained Earnings represent reserves available for distribution.