

# Boundless Impact

Statement of Changes in Equity - Company



# Statement of Changes in Equity - Company

	Note	Stated capital	Capital reserves	Revenue Reserves			Total equity
				General reserves	Fair Value reserve of financial assets at FVTOCI	Retained earnings	
		Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000
<b>Balance as at 31st March 2023</b>		331,774	520,097	519,353	1,086,871	10,260,950	12,719,045
Profit for the year		-	-	-	-	2,980,274	2,980,274
<b>Other comprehensive income</b>							
Actuarial loss on employee benefit obligations	27.1	-	-	-	-	(237,100)	(237,100)
Tax effect on other comprehensive income	10.4	-	-	-	-	71,130	71,130
Net gain on equity instruments designated at fairvalue through OCI	21	-	-	-	109,856	-	109,856
<b>Total other comprehensive income for the year</b>		-	-	-	109,856	(165,970)	(56,114)
Dividends to equity holders	29.1	-	-	-	-	(1,782,743)	(1,782,743)
<b>Balance as at 31st March 2024</b>		331,774	520,097	519,353	1,196,727	11,292,511	13,860,462
Profit for the year		-	-	-	-	2,736,617	2,736,617
<b>Other comprehensive income</b>							
Revaluation of land	13.2	-	286,414	-	-	-	286,414
Actuarial gain on employee benefit obligations	27.1	-	-	-	-	96,115	96,115
Tax effect on other comprehensive income	10.4	-	(85,924)	-	-	(28,834)	(114,758)
Net gain on equity instruments designated at fairvalue through OCI	21	-	-	-	1,000,912	-	1,000,912
<b>Total other comprehensive income for the year</b>		-	200,490	-	1,000,912	67,281	1,268,683
Dividends to equity holders	29.1	-	-	-	-	(1,129,070)	(1,129,070)
Recovery for the period		-	-	-	-	6,183	6,183
<b>Balance as at 31st March 2025</b>		331,774	720,587	519,353	2,197,639	12,973,522	16,742,875

- Capital Reserves relate to the revaluation of land.
- Fair Value Reserves consist of net unrealised gains/(losses) arising from fair valuation of equity investments designated at FVTOCI, excluding the impact arising from impairment of assets.
- The General Reserves and Retained Earnings represent reserves available for distribution.

The notes to the Financial Statements on pages 282 to 356 form an integral part of these Financial Statements.

Figures in brackets indicate deductions.