



FINANCIAL REPORTING | ADVANCED

Statement of changes in equity



Statement of changes in Equity

R'000	Equity attributable to owners of the parent								NCI	Total
	S Cap	RI	FCTR	Reval surplus	Cash flow hedge	Group equity adj	Treasury shares (18)	Total		
Balance at beginning of year as previously reported	1 000	3 000	600	80	-			4 680	1 320	6 000
Restatement		(200)		(10)				(210)	(30)	(240)
Balance at beginning of the year as restated	1 000	2 800	600	70	-	-	-	4 570	1 290	5 760
Profit or loss		4 000						4 000	1 000	5 000
Other comprehensive income		(14)	408	72	(28)			438	116	554
Total comprehensive income								4 438	1 116	5 554
Transaction with owners in capacity as owners										



• Acquisition of subsidiary									NAV or Fair value	
• Equity transaction – sale of 10%						14		14	1 800	1 814
• Dividends		(parent div)							(NCI div)	
• Purchase of shares										
Release revaluation reserve		4.32		(4.32)						
Balance at end of year										