

# CONSOLIDATED AND SEPARATE STATEMENTS OF CHANGES IN EQUITY

YEAR ENDED DECEMBER 31, 2019

THE GROUP	Notes	Attributable to owners of the parent					Total Equity
		Share Capital	Revaluation and Other Reserves	Retained Earnings	Total	Non- Controlling Interests	
		MUR'M	MUR'M	MUR'M	MUR'M	MUR'M	
At January 1, 2019							
- As previously reported		<b>11,976.0</b>	<b>1,000.2</b>	<b>798.4</b>	<b>13,774.6</b>	<b>1,052.5</b>	<b>14,827.1</b>
- Effect of prior year adjustments	47	-	<b>(572.8)</b>	<b>(193.1)</b>	<b>(765.9)</b>	<b>(69.0)</b>	<b>(834.9)</b>
- As restated		<b>11,976.0</b>	<b>427.4</b>	<b>605.3</b>	<b>13,008.7</b>	<b>983.5</b>	<b>13,992.2</b>
Profit for the year		-	-	<b>262.8</b>	<b>262.8</b>	<b>117.9</b>	<b>380.7</b>
Other comprehensive income for the year		-	<b>981.3</b>	-	<b>981.3</b>	<b>36.2</b>	<b>1,017.5</b>
Transfer of accumulated fair value losses upon disposal of equity investments at fair value through other comprehensive income		-	<b>7.5</b>	<b>(7.5)</b>	-	-	-
Release on disposal of land		-	<b>(2.3)</b>	<b>2.3</b>	-	-	-
Other movements		-	<b>2.1</b>	<b>(27.8)</b>	<b>(25.7)</b>	<b>(2.4)</b>	<b>(28.1)</b>
Dividends	35	-	-	<b>(193.4)</b>	<b>(193.4)</b>	<b>(115.3)</b>	<b>(308.7)</b>
<b>Balance at December 31, 2019</b>		<b>11,976.0</b>	<b>1,416.0</b>	<b>641.7</b>	<b>14,033.7</b>	<b>1,019.9</b>	<b>15,053.6</b>
At January 1, 2018							
- As previously reported		11,976.0	351.9	903.3	13,231.2	1,062.3	14,293.5
- Effect of prior year adjustments	47	-	<b>(470.3)</b>	<b>(246.0)</b>	<b>(716.3)</b>	<b>(74.8)</b>	<b>(791.1)</b>
- As restated		11,976.0	<b>(118.4)</b>	657.3	12,514.9	987.5	13,502.4
Profit for the year—restated		-	-	197.3	197.3	122.3	319.6
Other comprehensive income for the year—restated		-	470.3	-	470.3	9.0	479.3
Deconsolidation of subsidiaries		-	-	<b>(8.7)</b>	<b>(8.7)</b>	<b>(5.7)</b>	<b>(14.4)</b>
Transfer to retained earnings		-	20.7	<b>(20.7)</b>	-	-	-
Movements in reserves		-	54.8	<b>(26.5)</b>	28.3	<b>(12.3)</b>	16.0
Dividends	35	-	-	<b>(193.4)</b>	<b>(193.4)</b>	<b>(117.3)</b>	<b>(310.7)</b>
Balance at December 31, 2018		11,976.0	427.4	605.3	13,008.7	983.5	13,992.2

The notes on pages 114 to 243 form an integral part of these consolidated and separate financial statements. Auditors' report on pages 96 to 104.

# CONSOLIDATED AND SEPARATE STATEMENTS OF CHANGES IN EQUITY (CONT'D)

YEAR ENDED DECEMBER 31, 2019

THE COMPANY	Notes	Share Capital	Amalgamation Reserves	Financial Assets at Fair value through OCI Reserve	Retained Earnings	Total
		MUR'M	MUR'M	MUR'M	MUR'M	MUR'M
		At January 1, 2019				
- As previously reported		<b>11,976.0</b>	<b>(172.3)</b>	<b>940.9</b>	<b>1,696.4</b>	<b>14,441.0</b>
- Effect of prior year adjustments	47	-	<b>129.0</b>	-	<b>(129.0)</b>	-
- As restated		<b>11,976.0</b>	<b>(43.3)</b>	<b>940.9</b>	<b>1,567.4</b>	<b>14,441.0</b>
Profit for the year		-	-	-	<b>178.7</b>	<b>178.7</b>
Other comprehensive income for the year		-	-	<b>(676.7)</b>	-	<b>(676.7)</b>
Transfer of accumulated fair value losses upon disposal of equity investments at fair value through other comprehensive income		-	-	<b>7.5</b>	<b>(7.5)</b>	-
Dividends	35	-	-	-	<b>(193.4)</b>	<b>(193.4)</b>
<b>At December 31, 2019</b>		<b>11,976.0</b>	<b>(43.3)</b>	<b>271.7</b>	<b>1,545.2</b>	<b>13,749.6</b>
At January 1, 2018						
- As previously reported		11,976.0	<b>(172.3)</b>	1,106.9	1,713.3	14,623.9
- Effect of prior year adjustments	47	-	129.0	-	<b>(129.0)</b>	-
- As restated		11,976.0	<b>(43.3)</b>	1,106.9	1,584.3	14,623.9
Profit for the year		-	-	-	197.2	197.2
Other comprehensive income for the year		-	-	<b>(186.7)</b>	-	<b>(186.7)</b>
Dividends	35	-	-	-	<b>(193.4)</b>	<b>(193.4)</b>
Transfer to retained earnings		-	-	20.7	<b>(20.7)</b>	-
At December 31, 2018		11,976.0	<b>(43.3)</b>	940.9	1,567.4	14,441.0

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