

Statements of Changes in Equity for the year ended 30 June 2021

| | Notes | Stated Capital | Retained Earnings | Translation Reserves | Attributable to the owners of the parent | Non-Controlling Interest | Total |
|--|-------|----------------|--------------------|----------------------|--|--------------------------|--------------------|
| | | MUR | MUR | MUR | MUR | MUR | MUR |
| The Group | | | | | | | |
| At 1 July 2019 | | 100,000 | 104,336,566 | 516,034 | 104,952,600 | 2,352,885 | 107,305,485 |
| Net profit /(loss) for the year | | - | 1,578,632 | - | 1,578,632 | (376,415) | 1,202,217 |
| Other comprehensive income for the year | | - | - | 1,180,540 | 1,180,540 | 214,923 | 1,395,463 |
| Total comprehensive income / (loss) for the year | | - | 1,578,632 | 1,180,540 | 2,759,172 | (161,492) | 2,597,680 |
| Adjustment on winding up of a foreign subsidiary | | - | 2,043,074 | (2,043,074) | - | - | - |
| <i>Transactions with owners:</i> | | | | | | | |
| Dividend paid | 29 | - | (5,000,000) | - | (5,000,000) | - | (5,000,000) |
| At 30 June 2020 | | 100,000 | 102,958,272 | (346,500) | 102,711,772 | 2,191,393 | 104,903,165 |
| At 1 July 2020 | | 100,000 | 102,958,272 | (346,500) | 102,711,772 | 2,191,393 | 104,903,165 |
| Net profit for the year | | - | 22,201,968 | - | 22,201,968 | 812,561 | 23,014,529 |
| Other comprehensive income for the year | | - | - | 1,601,641 | 1,601,641 | 238,177 | 1,839,818 |
| Total comprehensive income for the year | | - | 22,201,968 | 1,601,641 | 23,803,609 | 1,050,738 | 24,854,347 |
| <i>Transactions with owners:</i> | | | | | | | |
| Dividend paid | 29 | - | (5,000,000) | - | (5,000,000) | - | (5,000,000) |
| At 30 June 2021 | | 100,000 | 120,160,240 | 1,255,141 | 121,515,381 | 3,242,131 | 124,757,512 |

The notes on pages 64 to 96 form an integral part of these financial statements.
Auditors' report on pages 56 to 58

Statements of Changes in Equity for the year ended 30 June 2021 (Cont'd)

| | Notes | Stated Capital MUR | Retained Earnings MUR | Total Equity MUR |
|---|-------|--------------------------|-----------------------------|---------------------|
| The Company | | | | |
| At 1 July 2019 | | 100,000 | 71,681,868 | 71,781,868 |
| Net loss for the year | | - | (3,840,388) | (3,840,388) |
| Other comprehensive income for the year | | - | - | - |
| Total comprehensive loss for the year | | | (3,840,388) | (3,840,388) |
| <i>Transactions with owners of the Company:</i> | | | | |
| Dividend paid | 29 | - | (5,000,000) | (5,000,000) |
| At 30 June 2020 | | 100,000 | 62,841,480 | 62,941,480 |
| At 1 July 2020 | | 100,000 | 62,841,480 | 62,941,480 |
| Net profit for the year | | - | 15,325,360 | 15,325,360 |
| Other comprehensive income for the year | | - | - | - |
| Total comprehensive income for the year | | - | 15,325,360 | 15,325,360 |
| <i>Transactions with owners of the Company</i> | | | | |
| Dividend paid | 29 | | (5,000,000) | (5,000,000) |
| At 30 June 2021 | | 100,000 | 73,166,840 | 73,266,840 |

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Auditors' report on pages 56 to 58