

Statement of changes in equity

for the year ended 31 March

	Note	Issued stated capital R000's	Common control stated capital** R000's	Stated capital Total R000's
Group				
Restated balance 31 March 2013*			1 477 489	1 477 489
Total comprehensive income		-	-	-
Profit		-	-	-
Other comprehensive income, net of tax		-	-	-
Fair value adjustment on available-for-sale financial assets		-	-	-
Revaluation of land and buildings		-	-	-
Post-employment medical benefit – actuarial loss		-	-	-
Transfers to other reserves		-	-	-
Reclassification of revaluation surplus		-	-	-
Transactions with owners of the company		-	1 749	1 749
Share scheme – expense		-	-	-
– recharge revaluation		-	-	-
Shares issued to acquire entities under common control		-	-	-
Loan capitalisation		-	1 749	1 749
Distribution in specie		-	-	-
Changes in ownership interest				17 108
Acquisition of subsidiary	24	-	17 108	17 108
Balance 31 March 2014*		-	1 496 346	1 496 346
Total comprehensive income		-	-	-
Profit/(loss)		-	-	-
Other comprehensive income, net of tax		-	-	-
Fair value adjustment on available-for-sale financial assets		-	-	-
Revaluation of land and buildings		-	-	-
Post-employment medical benefit – actuarial loss		-	-	-
Transfers to other reserves		-	-	-
Reclassification of revaluation surplus		-	-	-
Transactions with owners of the company		-	-	220 367
Shares issued to acquire entities under common control		1 496 346	(1 496 346)	-
Loan capitalisation		140 577	-	140 577
Share issue		50 029	-	50 029
Share incentive receivable capitalised	35	24 532	-	24 532
Share scheme – expense		-	-	-
– recharge revaluation		-	-	-
– options exercised		5 229	-	5 229
Distribution in specie		-	-	-
Changes in ownership interest				-
Acquisition of subsidiary with non-controlling interests	24	-	-	-
Balance 31 March 2015		1 716 713	-	1 716 713

* Refer to note 32, Change in comparatives.

** Refer to note 18, Stated capital.

Note: All figures from 1 October 2014 are consolidated. Figures for earlier periods are presented on a book value (carry-over) basis. For further information see "Basis of preparation" in note 1 of the accounting policy.

	Group	
	2015 R000's	2014 R000's
Composition of other reserves		
Revaluation of investments	-	32 186
Surplus on revaluation of land and buildings†	265 370	305 058
	265 370	337 244

† There is no restrictions on the Group to distribute these funds once realised.



Other reserves R000's	Common control reserves R000's	Retained income R000's	Total R000's	Non-controlling interest R000's	Total R000's
307 741	(7 452)	(316 947)	1 460 831	–	1 460 831
31 453	–	8 379	39 832	–	39 832
–	–	12 674	12 674	–	12 674
31 453	–	(4 295)	27 158	–	27 158
12 260	–	–	12 260	–	12 260
19 193	–	–	19 193	–	19 193
–	–	(4 295)	(4 295)	–	(4 295)
(1 950)	–	1 580	(370)	–	(370)
(1 950)	–	1 580	(370)	–	(370)
–	–	(22 531)	(20 782)	–	(20 782)
–	–	4 511	4 511	–	4 511
–	–	(19 878)	(19 878)	–	(19 878)
–	–	–	–	–	–
–	–	–	1 749	–	1 749
–	–	(7 164)	(7 164)	–	(7 164)
–	(8 450)	–	8 658	–	8 658
–	(8 450)	–	8 658	–	8 658
337 244	(15 902)	(329 519)	1 488 169	–	1 488 169
10 465	–	201 875	212 340	(1 437)	210 903
–	–	208 750	208 750	(1 437)	207 313
10 465	–	(6 875)	3 590	–	3 590
3 370	–	–	3 370	–	3 370
7 095	–	–	7 095	–	7 095
–	–	(6 875)	(6 875)	–	(6 875)
(82 339)	–	82 339	–	–	–
(82 339)	–	82 339	–	–	–
–	–	(49 897)	170 470	–	170 470
–	–	–	–	–	–
–	–	–	140 577	–	140 577
–	–	–	50 029	–	50 029
–	–	–	24 532	–	24 532
–	–	(1 140)	(1 140)	–	(1 140)
–	–	(94)	(94)	–	(94)
–	–	(5 229)	–	–	–
–	–	(43 434)	(43 434)	–	(43 434)
–	–	–	–	(815)	(815)
–	–	–	–	(815)	(815)
265 370	(15 902)	(95 202)	1 870 979	(2 252)	1 868 727

Surpluses arising on the disposal of subsidiary and associated companies are classified as other reserves until such time as management determines that they be included in distributable reserves at which time they are reclassified as retained income. Reserves are created to prevent the distribution of unrealised profits arising through the revaluation of certain assets. Upon realisation reserves are maintained at management's discretion.