

STATEMENTS OF FINANCIAL POSITION

AS AT JUNE 30, 2022

	Notes	THE GROUP		THE COMPANY	
		2022 Rs'000	2021 Rs'000	2022 Rs'000	2021 Rs'000
ASSETS					
Non-current assets					
Property, plant and equipment	5	32,774,763	32,379,124	667,178	672,362
Investment properties	6	22,032,643	20,538,199	12,984,739	13,037,659
Deferred expenditure	7	-	10,200	-	-
Intangible assets	8	1,577,127	1,570,428	311,528	311,528
Investments in subsidiary companies	9	-	-	19,326,710	14,318,551
Investments in associated companies	10	10,197,339	8,798,006	1,217,800	742,200
Investments in jointly controlled entities	11	40,783	40,983	-	-
Financial assets at fair value through other comprehensive income	12(b)	578,211	484,145	106,475	92,515
Other financial assets at amortised cost	13	82,148	66,623	1,837,818	1,837,892
Loans and advances	14	1,451,500	1,445,000	-	-
Deferred tax assets	23(b)	239,838	247,832	73,749	71,908
Deferred rent assets	24(b)	4,183	2,200	4,183	2,200
Employee benefits assets	26	36,200	35,500	-	-
		69,014,735	65,618,240	36,530,180	31,086,815
Current assets					
Inventories	15	3,530,573	2,944,846	-	-
Consumable biological assets	16	362,625	370,663	-	-
Loans and advances	14	752,800	827,500	-	-
Trade and other receivables	17	2,294,353	2,092,610	3,899	6,972
Assets related to contracts with customers	18	124,119	159,432	-	-
Amounts receivable from group companies	19	-	-	264,249	663,748
Other financial assets at amortised cost	13	1,457,903	1,297,610	70,369	32,155
Financial assets at fair value through profit or loss	12(c)	61,770	54,640	61,770	54,640
Cash at bank and in hand	39(c)	5,245,016	4,655,282	452,566	681,868
		13,829,159	12,402,583	852,853	1,439,383
Non-current assets classified as held for sale	20(b)	-	19,100	-	-
Total assets		82,843,894	78,039,923	37,383,033	32,526,198
EQUITY AND LIABILITIES					
EQUITY					
Stated capital	21(b)	3,607,987	3,607,987	3,607,987	3,607,987
Treasury shares	21(e)	(250,000)	(250,000)	(250,000)	(250,000)
Fair value, revaluation and other reserves	36	16,771,936	15,293,013	10,120,561	5,043,702
Retained earnings		8,483,831	7,871,386	16,282,772	16,229,735
Equity holders' interests		28,613,754	26,522,386	29,761,320	24,631,424
Non-controlling interests	9(h)	14,990,877	14,533,455	-	-
Total equity		43,604,631	41,055,841	29,761,320	24,631,424
LIABILITIES					
Non-current liabilities					
Borrowings	22	24,293,704	24,461,931	6,278,562	6,685,877
Liabilities related to contracts with customers	28	226,700	197,700	-	-
Deferred tax liabilities	23	1,026,075	1,094,316	-	-
Employee benefits liabilities	26	1,061,646	1,027,222	358,336	351,264
Deferred income	25	11,569	11,629	-	-
		26,619,694	26,792,798	6,636,898	7,037,141
Current liabilities					
Trade and other payables	27	4,903,969	4,174,286	56,935	45,642
Liabilities related to contracts with customers	28	773,714	545,625	33,980	-
Amounts payable to group companies	29	-	-	34,942	32,835
Current tax liabilities	35(b)	129,044	87,663	-	-
Borrowings	22	6,644,094	5,195,812	690,210	591,658
Dividends payable	37	168,748	187,498	168,748	187,498
		12,619,569	10,190,884	984,815	857,633
Liabilities directly associated with non-current assets classified as held for sale	20(c)	-	400	-	-
Total liabilities		39,239,263	36,984,082	7,621,713	7,894,774
Total equity and liabilities		82,843,894	78,039,923	37,383,033	32,526,198

These financial statements were approved and authorised for issue by the Board of Directors on 30 September 2022.



Jean Noël Humbert
Chairman



Hector Espitalier-Noël
Director

The notes on pages 128 to 253 form an integral part of these financial statements.
Independent auditor's report on pages 118 to 121.