

# STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

YEAR ENDED JUNE 30, 2022

	Notes	THE GROUP		THE COMPANY	
		2022 Rs'000	2021 Rs'000	2022 Rs'000	2021 Rs'000
<b>Continuing operations</b>					
<b>Revenue:</b>					
Revenue from contracts with customers	30(b)	15,480,988	10,900,290	69,255	54,928
Rental income	30(b)	1,695,508	1,523,493	47,846	52,550
Commission	30(b)	407,699	190,131	-	-
Interest income calculated using the effective interest rate (EIR) method	30(b)	225,500	218,100	-	-
Interest and dividend income	30(b)	6,394	9,889	232,818	153,417
		<b>17,816,089</b>	<b>12,841,903</b>	<b>349,919</b>	<b>260,895</b>
<b>Expenses:</b>					
Cost of sales	32(c)	(10,609,025)	(7,480,982)	-	-
Other operating expenses	31(a)	(1,517,758)	(1,503,069)	(85,586)	(78,491)
Interest expense - consumer finance business	33	(76,900)	(73,000)	-	-
Administrative expenses	31(b)	(3,970,326)	(3,537,587)	(268,730)	(207,214)
Reversal/(increase) of loss allowance on financial assets	13,14,17,18,19	54,000	(174,810)	(228)	(3,524)
Fair value gain on investment properties	6	657,082	807,058	298,152	147,739
Movement in consumable biological assets	16	(8,590)	79,965	-	-
Operating profit		<b>2,344,572</b>	<b>959,478</b>	<b>293,527</b>	<b>119,405</b>
Fair value gain on financial assets at fair value through profit or loss	12(c)	6,684	9,880	6,684	9,880
Profit on disposal of land and investments	32(d)	19,722	68,257	364,487	11,488
Profit/ (loss) on capital reduction of investment in subsidiaries		-	-	6,759	(52,800)
Compensation for excess contribution to interchange	32(g)	-	-	33,000	-
Impairment of goodwill and others	8(b),10(b),32(a)	-	(62,122)	-	-
(Loss)/profit realised on the fair value of contingent consideration	32(f)	(200)	14,100	-	-
Land conversion rights	32(b)	-	53,951	-	53,951
Settlement of pre-existing obligations	32(e)	(41,308)	-	-	-
Share of profit/(loss) recognised of associated companies and jointly controlled entities, net of tax	10(b),11(b)	554,435	(805,555)	-	-
Finance costs	33	(1,154,219)	(1,106,865)	(320,837)	(326,403)
Profit/(loss) before taxation		<b>1,729,686</b>	<b>(868,876)</b>	<b>383,620</b>	<b>(184,479)</b>
Taxation	35(a)	(128,472)	(200,334)	(2,523)	(1,479)
Profit/(loss) for the year from continuing operations		<b>1,601,214</b>	<b>(1,069,210)</b>	<b>381,097</b>	<b>(185,958)</b>
<b>Discontinued operations</b>					
Profit for the year from discontinued operations	49	24,600	4,000	-	-
Profit/(loss) for the year		<b>1,625,814</b>	<b>(1,065,210)</b>	<b>381,097</b>	<b>(185,958)</b>
<b>Other comprehensive income for the year:</b>					
<b>Items that will not be reclassified to profit or loss:</b>					
Gain on revaluation of property, plant and equipment, net of tax		813,671	253,021	-	-
Remeasurement of employee benefits liabilities, net of tax		(49,688)	140,967	(21,304)	(5,038)
Change in fair value of equity instruments at fair value through other comprehensive income	9(b), 10(g), 12(b)	141,827	(46,072)	5,070,100	971,272
		<b>905,810</b>	<b>347,916</b>	<b>5,048,796</b>	<b>966,234</b>
<b>Items that may be reclassified subsequently to profit or loss:</b>					
Currency translation differences		40,755	24,200	-	-
Share of other comprehensive income of associated companies and jointly controlled entities	10(b)	992,309	1,097,763	-	-
		<b>1,033,064</b>	<b>1,121,963</b>	<b>-</b>	<b>-</b>
<b>Other comprehensive income for the year, net of tax</b>		<b>1,938,874</b>	<b>1,469,879</b>	<b>5,048,796</b>	<b>966,234</b>
<b>Total comprehensive income for the year</b>		<b>3,564,688</b>	<b>404,669</b>	<b>5,429,893</b>	<b>780,276</b>
<b>Profit/(loss) attributable to:</b>					
Owners of the company					
-continuing operations		829,477	(734,742)	381,097	(185,958)
-discontinued operations		11,886	1,553	-	-
Non-controlling interests		784,451	(332,021)	-	-
		<b>1,625,814</b>	<b>(1,065,210)</b>	<b>381,097</b>	<b>(185,958)</b>
<b>Total comprehensive income attributable to:</b>					
Owners of the company		2,398,959	391,296	5,429,893	780,276
Non-controlling interests		1,165,729	13,373	-	-
		<b>3,564,688</b>	<b>404,669</b>	<b>5,429,893</b>	<b>780,276</b>
Earnings/(loss) per share from continuing operations	38	Rs. 2.21	(1.96)	1.02	(0.50)
Earnings per share from discontinued operations	38	Rs. 0.03	0.004	-	-

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