

Consolidated statement of changes in equity
for the year ended 30 September 2011

	Share capital R'000	Share premium R'000	Foreign currency translation reserve R'000	Retained earnings R'000	Share-based payment reserve R'000	Revaluation reserve R'000	Issued capital and reserves attributable to equity holders of the company R'000	Non-controlling interest R'000	Total equity R'000
Balance at 30 September 2009	31	255 008	10 687	677 751	130 313	1 865	1 075 655	8 289	1 083 944
Total comprehensive income for the year									
Profit for the year				437 108			437 108	3 268	440 376
Other comprehensive income									
Currency translation differences							(10 268)		(10 268)
Revaluation of available-for-sale financial assets						674	674		674
– Net change in fair value						683	683		683
– Reclassified to profit or loss on disposal						(9)	(9)		(9)
Total other comprehensive income			(10 268)			674	(9 594)		(9 594)
Total comprehensive income for the year	–	–	(10 268)	437 108	–	674	427 514	3 268	430 782
Transactions with owners recorded directly in equity									
Share-based payments					14 059		14 059		14 059
Transfer to retained earnings				30 813	(30 813)		–		–
Dividends paid				(279 653)			(279 653)	(1 305)	(280 958)
Shares issued	–	868					868		868
Increase in equity of subsidiary								450	450
Total transactions with owners	–	868	–	(248 840)	(16 754)	–	(264 726)	(855)	(265 581)
Balance at 30 September 2010	31	255 876	419	866 019	113 559	2 539	1 238 443	10 702	1 249 145
Total comprehensive income for the year									
Profit for the year				623 977			623 977	(127)	623 850
Other comprehensive income									
Currency translation differences			20 627				20 627		20 627
Revaluation of available-for-sale financial assets						(737)	(737)		(737)
– Net change in fair value						(737)	(737)		(737)
Total other comprehensive income			20 627			(737)	19 890		19 890
Total comprehensive income for the year	–	–	20 627	623 977	–	(737)	643 867	(127)	643 740
Transactions with owners recorded directly in equity									
Share-based payments					4 856		4 856		4 856
Transfer to retained earnings				311	(311)		–		–
Dividends paid				(495 111)			(495 111)	(103)	(495 214)
Imvula units acquired by the Imvula Trust				(2 274)			(2 274)		(2 274)
Shares issued							–		–
Loss of control of subsidiary								(9 425)	(9 425)
Increase in equity of subsidiary								700	700
Total transactions with owners	–	–	–	(497 074)	4 545	–	(492 529)	(8 828)	(501 357)
Balance at 30 September 2011	31	255 876	21 046	992 922	118 104	1 802	1 389 781	1 747	1 391 528

Consolidated statement of changes in equity continued
for the year ended 30 September 2011

