

# STATEMENTS OF FINANCIAL POSITION

JUNE 30, 2021

	Notes	THE GROUP		THE COMPANY	
		2021	2020	2021	2020
		Rs'000	Rs'000	Rs'000	Rs'000
<b>ASSETS</b>					
<b>Non-current assets</b>					
Property, plant and equipment	5	18,368,154	17,830,995	1,160	1,063
Investment properties	6	2,808,175	2,855,563	-	-
Intangible assets	7	1,966,461	1,906,281	-	-
Right-of-use assets	36	340,534	127,611	37,520	21,620
Investment in subsidiaries	8	-	-	24,333,365	22,785,373
Investment in joint ventures	9	15,347	18,878	99,635	39,975
Investment in associates	10	22,776	23,606	6,263	5,750
Financial assets at fair value through OCI	11	4,318	9,127	-	-
Financial assets at amortised cost	13	231,931	213,288	206,658	203,947
Employee benefit assets	23	15,471	606	-	-
Deferred tax assets	14	28,678	66,595	-	-
		<b>23,801,845</b>	<b>23,052,550</b>	<b>24,684,601</b>	<b>23,057,728</b>
<b>Current assets</b>					
Inventories	15	2,088,733	1,818,289	-	-
Consumable biological assets	16	3,069,580	2,383,372	-	-
Trade and other receivables	17	1,619,613	1,619,533	16,487	233,342
Contract assets	18	53,866	81,353	-	-
Current tax assets	19	3,797	3,502	-	-
Cash and cash equivalents	35(b)	532,255	1,017,474	387,245	205,193
		<b>7,367,844</b>	<b>6,923,523</b>	<b>403,732</b>	<b>438,535</b>
<b>Total assets</b>		<b>31,169,689</b>	<b>29,976,073</b>	<b>25,088,333</b>	<b>23,496,263</b>
<b>EQUITY AND LIABILITIES</b>					
<b>Equity and reserves</b>					
Share capital	20	21,855,045	21,855,045	21,855,045	21,855,045
Revaluation and other reserves	21	(5,373,619)	(5,611,971)	1,185,568	(372,597)
Retained earnings / (accumulated losses)		527,976	(412,002)	192,509	149,451
<b>Equity attributable to equity holders</b>		<b>17,009,402</b>	<b>15,831,072</b>	<b>23,233,122</b>	<b>21,631,899</b>
Non-controlling interests		1,651,147	1,411,637	-	-
<b>Total equity</b>		<b>18,660,549</b>	<b>17,242,709</b>	<b>23,233,122</b>	<b>21,631,899</b>
<b>Non-current liabilities</b>					
Loans and borrowings	22	4,697,562	5,099,158	980,147	1,463,858
Contract liabilities	26	26,488	39,258	-	-
Deferred income	24	206,052	231,052	-	-
Employee benefit liabilities	23	1,108,739	1,291,051	-	-
Deferred tax liabilities	14	1,189,123	998,420	-	-
		<b>7,227,964</b>	<b>7,658,939</b>	<b>980,147</b>	<b>1,463,858</b>
<b>Current liabilities</b>					
Trade and other payables	25	1,821,430	1,847,301	31,527	98,554
Contract liabilities	26	490,013	561,034	-	-
Deferred income	24	26,907	34,492	-	-
Loans and borrowings	22	2,586,319	2,427,947	708,929	231,575
Derivative financial instruments	12	122,823	74,593	7,211	-
Current tax liabilities	19	106,287	58,990	-	309
Dividends payable	27	127,397	70,068	127,397	70,068
		<b>5,281,176</b>	<b>5,074,425</b>	<b>875,064</b>	<b>400,506</b>
<b>Total liabilities</b>		<b>12,509,140</b>	<b>12,733,364</b>	<b>1,855,211</b>	<b>1,864,364</b>
<b>Total equity and liabilities</b>		<b>31,169,689</b>	<b>29,976,073</b>	<b>25,088,333</b>	<b>23,496,263</b>

The financial statements have been approved for issue by the Board of Directors on:

  
Arnaud Lagesse  
Director

  
Patrick Chatenay  
Director

The notes on pages 118 to 202 form an integral part of these financial statements.  
Independent auditor's report on pages 106 to 111.