Summary consolidated statement of changes in equity

for the year ended June 30

R'000	2021 Audited	Restated 2020 Audited
Equity attributable to shareholders of the company	**27 855 302**	26 975 737
Stated capital	**5 428 016**	5 428 016
Treasury shares	**(272 679)**	(247 824)
Balance at beginning of the year	**(247 824)**	(435 584)
Shares disposed of in terms of share incentive plans	**89 221**	187 760
Shares purchased during the year	**(114 076)**	–
Foreign currency translation reserve	**7 206 888**	9 485 974
Balance at beginning previously reported		5 263 176
Prior year restatement		2 921
Balance at beginning of the year (2020: restated)	**9 485 974**	5 266 097
Arising during the year (2020: restated)	**(2 296 973)**	4 213 374
Realisation of reserve on foreign subsidiaries	**17 887**	6 503
Hedging reserve	**–**	(1 056)
Balance at beginning of the year	**(1 056)**	(1 056)
Fair value gain arising during the year	**1 393**	–
Deferred tax recognised directly in reserve	**(337)**	–
Equity-settled share-based payment reserve	**346 364**	290 007
Balance at beginning of the year	**290 007**	341 798
Arising during the year from operations	**124 139**	102 408
Deferred tax recognised directly in reserve	**29 188**	(22 560)
Utilisation during the year from total operations	**(89 221)**	(487 256)
Transfer (from) to retained earnings	**(7 749)**	355 617
Movement in retained earnings	**15 146 713**	12 020 620
Balance at beginning previously reported		17 902 350
Prior year restatement		(477 701)
Balance at beginning of the year (2020: restated)	**12 020 620**	17 424 649
IFRS 16 transition adjustment to retained earnings at beginning of the year	**–**	(1 035 469)
Attributable profit (2020: restated)	**3 088 860**	1 121 428
Remeasurement of defined benefit obligations during the year	**34 934**	3 864
Recognition of puttable non-controlling interest liabilities	**–**	(2 673 442)
Remeasurement of puttable non-controlling interest	**12 082**	131 537
Fair value adjustments held at fair value through other comprehensive income	**–**	(54 139)
Dividends paid	**–**	(2 213 668)
Reclassification of Nowaco equity-incentive scheme to cash-settled scheme	**–**	(322 020)
Surplus as a result of an exchange with non-controlling interest	**355**	–
Transfer from foreign currency translation reserve	**(17 887)**	(6 503)
Transfer to (from) equity-settled share-based payment reserve	**7 749**	(355 617)
Equity attributable to non-controlling interests of the company	**232 872**	266 030
Balance at beginning of the year	**266 030**	237 267
Other comprehensive income	**(7 623)**	57 084
Attributable profit	**29 749**	15 297
Movement in foreign currency translation reserve	**(37 372)**	41 787
Dividends paid	**(29 673)**	(28 321)
Changes in shareholding	**4 138**	2 673 442
Transfer to puttable non-controlling interest liability	**–**	(2 673 442)
Total equity	**28 088 174**	27 241 767