

AGRA (CO-OPERATIVE) LIMITED
and its subsidiaries
(Registration number F02/98)
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
for the year ended 31 July 2010

	Notes	Attributable to equity holders of the Co-operative			Minority interest	Total Equity
		Share capital	Other reserves	Retained earnings		
		N\$'000	N\$'000 Restated	N\$'000 Restated		
Consolidated						
Balance at 1 August 2008		450	18 896	34 230	164	53 740
Total comprehensive income for the year		--	--	11 866	49	23 915
Proceeds from shares issued	15	67	--	--	--	67
Shares redeemed	15	(150)	--	--	--	(150)
Dividend received		--	--	--	(34)	(34)
Balance at 31 July 2009		<u>367</u>	<u>18 896</u>	<u>46 096</u>	<u>179</u>	<u>65 538</u>
Balance at 1 August 2009		367	18 896	46 096	179	65 538
Transfer to retained earnings on early adoption of IFRS 9		--	(1 016)	1 016	--	--
Restated opening balance		<u>367</u>	<u>17 880</u>	<u>47 111</u>	<u>179</u>	<u>65 538</u>
Total comprehensive income for the year		--	--	12 859	96	12 955
Proceeds from shares issued	15	45	--	--	--	45
Shares redeemed	15	(3)	--	--	--	(3)
Dividend received		--	--	--	(105)	(105)
Balance at 31 July 2010		<u>408</u>	<u>17 880</u>	<u>59 970</u>	<u>170</u>	<u>78 429</u>
Co-operative						
Balance at 1 August 2008		450	18 896	34 080	--	53 426
Other movements		--	--	(450)	--	(450)
Total comprehensive income for the year		--	--	11 854	--	23 854
Proceeds from shares issued	15	67	--	--	--	67
Shares redeemed	15	(150)	--	--	--	(150)
Distribution to members	17	--	--	--	--	--
Balance at 31 July 2009		<u>367</u>	<u>18 896</u>	<u>45 484</u>	<u>--</u>	<u>64 747</u>
Balance at 1 August 2009		367	18 896	45 484	--	64 747
Transfer to retained earnings on early adoption of IFRS 9		--	(1 016)	1 016	--	--
Restated opening balance		<u>367</u>	<u>17 880</u>	<u>46 500</u>	<u>--</u>	<u>64 747</u>
Total comprehensive income for the year		--	--	12 248	--	12 248
Proceeds from shares issued	15	45	--	--	--	45
Shares redeemed	15	(3)	--	--	--	(3)
Distribution to members	17	--	--	--	--	--
Balance at 31 July 2010		<u>408</u>	<u>17 880</u>	<u>58 748</u>	<u>--</u>	<u>77 037</u>