

AGRA (CO-OPERATIVE) LIMITED
and its subsidiaries
(Registration number F02/98)
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
for the year ended 31 July 2011

	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 2009		367	18 896	46 096	179	65 537
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>65 537</u>
Total comprehensive income for the year		--	--	12 859	96	12 955
Proceeds from shares issued	14	45	--	--	--	45
Shares redeemed	14	(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>78 428</u>
Balance at 1 August 2010		408	17 880	59 970	170	78 428
Total comprehensive income for the year		--	--	24 461	69	24 530
Proceeds from shares issued	14	--	--	--	--	--
Shares redeemed	14	(2)	--	--	--	(2)
Dividend received		--	--	--	(66)	(66)
Balance at 31 July 2011		<u>406</u>	<u>17 880</u>	<u>84 431</u>	<u>173</u>	<u>102 890</u>
Co-operative						
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	14	45	--	--	--	45
Shares redeemed	14	(3)	--	--	--	(3)
Distribution to members	16	--	--	--	--	--
Balance at 31 July 2010		<u>408</u>	<u>17 880</u>	<u>58 748</u>	<u>--</u>	<u>77 037</u>
Balance at 1 August 2010		408	17 880	58 748	--	77 037
Transfer to retained earnings on early adoption of IFRS 9		--	--	--	--	--
Restated opening balance		<u>408</u>	<u>17 880</u>	<u>58 748</u>	<u>--</u>	<u>77 037</u>
Total comprehensive income for the year		--	--	23 052	--	23 052
Proceeds from shares issued	14	--	--	--	--	--
Shares redeemed	14	(2)	--	--	--	(2)
Distribution to members	16	--	--	--	--	--
Balance at 31 July 2011		<u>406</u>	<u>17 880</u>	<u>81 800</u>	<u>--</u>	<u>100 086</u>