

CONSOLIDATED AND SEPARATE STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

YEAR ENDED DECEMBER 31, 2019

| | THE GROUP | | THE COMPANY | | |
|---|-----------|----------------|---------------------------|----------------|---------------|
| | Notes | 2019 MUR'M | Restated 2018 MUR'M | 2019 MUR'M | 2018 MUR'M |
| Profit for the year | | 380.7 | 319.6 | 178.7 | 197.2 |
| Other comprehensive income: | | | | | |
| Items that will not be reclassified to profit or loss: | | | | | |
| Revaluation adjustments of land and buildings, net of impairment | | 1,169.3 | 552.2 | - | - |
| Deferred tax on revaluation of buildings | 15 | (36.3) | (7.4) | - | - |
| Remeasurements of post employment benefit obligations | 24 | (91.1) | 82.6 | - | - |
| Deferred tax on remeasurements of post employment benefit obligations | 15 | 15.5 | (13.5) | - | - |
| Changes in fair value of equity instruments at fair value through other comprehensive income | | (118.5) | 32.0 | (678.7) | (186.7) |
| Gain on disposal of financial assets at fair value through other comprehensive income | | 2.0 | - | 2.0 | - |
| Items that may be reclassified subsequently to profit or loss: | | | | | |
| Share of other comprehensive income of associates | 9(a)(ii) | 36.4 | (175.9) | - | - |
| Translation reserve movement | | 40.2 | 9.3 | - | - |
| Other comprehensive income for the year | | 1,017.5 | 479.3 | (676.7) | (186.7) |
| Total comprehensive income for the year | | 1,398.2 | 798.9 | (498.0) | 10.5 |
| Total comprehensive income attributable to: | | | | | |
| Owners of the Company | | 1,244.1 | 667.6 | (498.0) | 10.5 |
| Non-controlling interests | | 154.1 | 131.3 | - | - |
| | | 1,398.2 | 798.9 | (498.0) | 10.5 |

The notes on pages 114 to 243 form an integral part of these consolidated and separate financial statements.
Auditors' report on pages 96 to 104.