

XYZ PLC

Statement of Comprehensive Income
(Single statement approach, analyzed by function of expense)
For the year ended 31 March 2013

	Note	2013 Rs'000	2012 Rs'000
Revenue	4	x, xxx	x, xxx
Cost of Sales		(xx)	(xx)
Gross profit		<u>xx</u>	<u>xx</u>
Other operating income	5	xx	xx
Administrative expenses		(xx)	(xx)
Distribution expenses		(xx)	(xx)
Other expenses		(xx)	(xx)
Profit from operations	6	<u>xxx</u>	<u>xxx</u>
Finance expense	9	(xx)	(xx)
Finance income	9	xx	xx
Profit before tax		<u>xxx</u>	<u>xxx</u>
Tax expense	10	(xx)	(xx)
Profit from continuing operations		<u>xxx</u>	<u>xxx</u>
Profit/ (loss) on discontinued operations, net of tax	11	xx	(xx)
Profit		<u>xxx</u>	<u>xxx</u>
Other comprehensive income			
Gain /(Loss) on property revaluation	14	(xx)	(xx)
FV gain/(loss) on Available-for-sale investments	17	(xx)	xx
Cash flow hedges		xx	xx
Exchange gains(losses) arising on translation of foreign operations		xxx	xxx
Actuarial gains on defined benefit plan	29	xx	x
Tax relating to components of other Comprehensive income	10	xx	(xx)
Total other comprehensive income net of Tax		<u>(xxx)</u>	<u>xxx</u>
Total comprehensive income		<u>x, xxx</u>	<u>x, xxx</u>
Earnings per share	12		
Basic		x, xxx	x.xx
Diluted		x.xx	x.xx
Continuing operations		<u>x.xx</u>	<u>x.xx</u>
Basic		x.xx	x.xx
Diluted		x.xx	x.xx

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Income Statement (Two statement approach, analyzed by function of expense)
For the year ended 31 March 2013

	Note	2013 Rs'000	2012 Rs'000
Revenue	4	x, xxx	x, xxx
Cost of Sales		(xx)	(xx)
Gross profit		xx	xx
Other operating income	5	xx	xx
Administrative expenses		(xx)	(xx)
Distribution expenses		(xx)	(xx)
Other expenses		(xx)	(xx)
Profit from operations	6	xxx	xxx
Finance expense	9	(xx)	(xx)
Finance income	9	xx	xx
Profit before tax		xxx	xxx
Tax expense	10	(xx)	(xx)
Profit from continuing operations		xxx	xxx
Profit/ (loss) on discontinued operations, net of tax	11	xx	(xx)
Earnings per share	12		
Basic		x. xx	x. xx
Diluted		x. xx	x. xx
Continuing operations			
Basic		x. xx	x. xx
Diluted		x. xx	x. xx

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Statement of Comprehensive Income (Two statement approach)
For the year ended 31 March 2013

	Note	2013 Rs'000	2012 Rs'000
Profit		xxx	xxx
Other comprehensive income			
Gain/(Loss) on property revaluation	14	(xxx)	(xxx)
Available-for-sale investments	17	(xx)	xxx
Cash flow hedges		x	xx
Exchange gains/(losses) arising on translation of foreign operations		xxx	xxx
Actuarial gains/(losses) on defined benefit plan	29	xx	xx
Tax relating to components of other comprehensive income	10	xx	(xxx)
		<hr/>	<hr/>
Total other comprehensive income		(xxx)	xxx
		<hr/>	<hr/>
Total comprehensive income		xxx	xxx
		<hr/> <hr/>	<hr/> <hr/>

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Statement of Comprehensive Income
(Single statement approach, analyzed by nature of expense)
For the year ended 31 December 2013

	Note	2011	2010
		Rs'000	Rs'000
Revenue	4	x, xxx	x, xxx
Other operating income	5	xxx	xxx
Changes in inventories of finished goods and work in progress		(xxx)	(xxx)
Raw materials and consumables used		(xxx)	(xxx)
Staff costs	7	(xxx)	(xxx)
Depreciation and amortisation expense		(xxx)	(xxx)
Research and development		(xxx)	(xxx)
Other expenses		(xxx)	(xxx)
Profit from operations		x, xxx	x, xxx
Finance expense	9	(xx)	(xx)
Finance income	9	xx	xx
Share of post-tax profits of associates		xx	xx
Profit before tax		xxx	xxx
Tax expense	10	(xx)	(xx)
Profit from continuing operations		xxx	xxx
Profit/(loss) on discontinued operation, net of tax	11	xx	xx
Profit		xxx	xxx
Other comprehensive income			
Gain/(Loss) on property revaluation	14	(xx)	(xx)
FV gain/(loss) on Available-for-sale investments	17	(xx)	xx
Cash flow hedges		xx	xx
Exchange gains(losses) arising on translation of foreign operations		xxx	xxx
Actuarial gains on defined benefit plan	29	xx	x
Tax relating to components of other Comprehensive income	10	xx	(xx)
Total other comprehensive income net of Tax		(xxx)	xxx
Total comprehensive income		x, xxx	x, xxx

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Statement of Comprehensive Income
(Single statement approach, analysed by nature of expense)
For the year ended 31 December 2013 (Continued)

Earnings per share for profit attributable to the

Earnings per share	12		
Basic		x. xx	x. xx
Diluted		x. xx	x. xx
		<hr/>	<hr/>
Continuing operations			
Basic		x. xx	x. xx
Diluted		x. xx	x. xx
		<hr/>	<hr/>

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Statement of Comprehensive Income
(Two statement approach, analyzed by nature of expense)
For the year ended 31 December 2013

	Note	2011 Rs'000	2010 Rs'000
Revenue	4	x, xxx	x, xxx
Other operating income	5	xxx	xxx
Changes in inventories of finished goods and work in progress		(xxx)	(xxx)
Raw materials and consumables used		(xxx)	(xxx)
Staff costs	7	(xxx)	(xxx)
Depreciation and amortisation expense		(xxx)	(xxx)
Research and development		(xxx)	(xxx)
Other expenses		(xxx)	(xxx)
Profit from operations		x, xxx	x, xxx
Finance expense	9	(xx)	(xx)
Finance income	9	xx	xx
Share of post-tax profits of associates		xx	xx
Profit before tax		xxx	xxx
Tax expense	10	(xx)	(xx)
Profit from continuing operations		xxx	xxx
Profit /(loss) on discontinued operation, net of tax	11	xx	xx
Profit		xxx	xxx
Earnings per share for profit attributable to the			
Earnings per share	12		
Basic		x. xx	x. xx
Diluted		x. xx	x. xx
Continuing operations			
Basic		x. xx	x. xx
Diluted		x. xx	x. xx

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Statement of Comprehensive Income
(Two statement approach, analysed by nature of expense)
For the year ended 31 December 2013 (Continued)

		2011	2010
	Note	Rs'000	Rs'000
Profit		xxx	xxx
Other comprehensive income			
Gain /(Loss) on property revaluation	14	(xx)	(xx)
FV gain/(loss) on Available-for-sale investments	17	(xx)	xx
Cash flow hedges		xx	xx
Exchange gains(losses) arising on translation of foreign operations		xxx	xxx
Actuarial gains on defined benefit plan	29	xx	x
Tax relating to components of other			
Comprehensive income	10	xx	(xx)
Total other comprehensive income net of Tax		(xxx)	xxx
Total comprehensive income		x, xxx	x, xxx

Statement of comprehensive income

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**Statement of Financial Position
As at 31 March 2013**

	Note	2013 Rs'000	2012 Rs'000	1 st April 2011 Rs'000
Assets				
Non-current assets				
Property, plant and equipment				
Investment property	15	xxx	xxx	xxx
Intangible assets	16	xxx	xxx	xxx
Available-for-sale investments	17	xxx	xxx	xxx
Derivative financial assets	18	xx	xx	xx
Other receivables	19	xx	xx	xx
Deferred tax assets		xx	xx	xx
		-----	-----	-----
		X, xxx	x, xxx	x, xxx
Current assets				
Trade and other receivables	19	x, xxx	x, xxx	x, xxx
Available-for-sale investments	17	xx	x	x
Derivative financial assets	18	xxx	xxx	xxx
Cash and cash equivalents	31	x, xxx	x, xxx	xxx
		-----	-----	-----
		xxx	xxxx	xxxx
Assets in Disposal group classified as held for sale	24	xx	xxx	xxx
		-----	-----	-----
		x,xxx	x,xxx	x,xxx
		-----	-----	-----
Total assets		x,xxx	x,xxx	x,xxx
		=====	=====	=====
Liabilities				
Non-current liabilities				
Loans and borrowings	21	xxx	xxx	xxx
Derivative financial liabilities	18	x	x	x
Employee benefits	22	xxx	xxx	xxx
Provisions	23	xxx	xxx	xxx
Deferred tax liability		xxx	xxx	xxx
		-----	-----	-----
		x,xxx	x,xxx	x,xxx
		=====	=====	=====

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Statement of Financial Position
As at 31 March 2013 (Continued)

	Note	2013 Rs 000	2012 Rs 000	1 st April 2011 Rs 000
Current liabilities				
Trade and other payables		x,xxx	x,xxx	x,xxx
Loans and borrowings	21	x,xxx	x,xxx	x,xxx
Derivative financial liabilities		x	x	x
Corporation tax liability		xxx	xxx	xxx
Employee benefits	22	xxx	xxx	xxx
Provisions	23	xx	xx	xx
		<u>xxxx</u>	<u>x,xxx</u>	<u>x,xxx</u>
Liabilities directly associated with assets in Disposal groups classified as held for sale	24	xx	xx	xx
		<u>xxxx</u>	<u>x,xxx</u>	<u>x,xxx</u>
Total liabilities		<u>xxxx</u>	<u>x,xxx</u>	<u>x,xxx</u>
NET ASSETS		<u>xxxx</u>	<u>x,xxx</u>	<u>x,xxx</u>
Equity				
Share capital	25	xxx	xxx	xxx
Convertible debt option reserve		xx	xx	xx
Revaluation reserve		xxx	xx	xx
Available-for-sale reserve		xxx	xx	xx
Cash flow hedging reserve		xx	xx	xx
Foreign exchange reserve		xxx	xxx	xxx
Retained earnings		xxxx	xxxx	xxxx
TOTAL EQUITY		<u>xxxx</u>	<u>xxxx</u>	<u>xxxx</u>

The accounting policies and notes on page to ... form an integral part of these financial statements.
These financial statements are in compliance with the requirements of the Companies Act No. 07 of 2007:

.....
[Name of the Financial Controller]
Financial Controller

The Board of Directors is responsible for the preparation and presentation of these Financial Statements
Approved and signed for and on behalf of the Board

.....
[Name of the Director]
Director

.....
[Name of the Director]
Director

XYZ PLC

Statement of Cash Flows
For the year ended 31 March 2013

	Note	2013 Rs'000	2012 Rs'000
Cash flows from operating activities			
Profit for the year		xxx	x,xxx
<i>Adjustments for:</i>			
Depreciation of property, plant and equipment	14	xxx	x,xxx
Impairment of property, plant and equipment	14	xxx	x,xxx
Amortization of intangible fixed assets	16	xxx	xxx
Impairment losses on intangible assets	16	xxx	xxx
Changes in value of investment property	15	x,xxx	x,xxx
Finance income	9	(xxx)	(xxx)
Finance expense	9	xxx	xxx
Profit on sale of discontinued operations, net of tax	11	(xx)	(xx)
Gain/(loss) on sale of property, plant and equipment		xx	(xx)
Share-based payment expense		x,xxx	x,xxx
Income tax expense	10	x,xxx	x,xxx
		-----	-----
		x,xxx	x,xxx
Increase in trade and other receivables		(xxx)	(xxx)
Decrease in trade and other payables		(xxx)	(xxx)
Increase in provisions and employee benefits		x,xxx	x,xxx
		-----	-----
Cash generated from operations		x,xxx	x,xxx
Income taxes paid		(xxx)	(xxx)
		-----	-----
Net cash flows from operating activities		x,xxx	x,xxx

XYZ PLC

Statement of Cash Flows
For the year ended 31 March 2013 (Continued)

	Note	2013 Rs'000	2012 Rs'000
Net cash flows from operating activities brought forward		x,xxx	x,xxx
Investing activities			
Purchase of property, plant and equipment		(x,xxx)	(x,xxx)
Sale of property, plant and equipment		xxx	xx
Disposal of discontinued operation, net of cash disposed	11	xxx	xxx
Purchase of intangibles	16	(xxx)	(xxx)
Purchases of available-for-sale financial assets	17	(xxx)	(xx)
Sales of available for sale financial assets	17	xxx	-
Interest received		xxx	xxx
Net cash used in investing activities		(x,xxx)	(x,xxx)
Financing activities			
Issue of ordinary shares, net of issue costs		xxx	-
Purchase of ordinary shares for cancellation		(xxx)	(xxx)
Issue of convertible debt, net of issue costs		-	xxx
Proceeds from bank borrowings		x,xxx	x,xxx
Repayment of bank borrowings		(x,xxx)	(xxx)
Payments to finance lease creditors		(xxx)	(xxx)
Interest paid on convertible loan notes		(xxx)	(xxx)
Dividends paid	13	(x,xxx)	(xxx)
Net cash (used in)/from financing activities		(x,xxx)	x,xxx
Net increase in cash and cash equivalents		x,xxx	x,xxx
Cash and cash equivalents at beginning of year		x,xxx	x,xxx
Exchange gains on cash and cash equivalents		xxx	xxx
Cash and cash equivalents at end of year	31	x,xxx	x,xxx

XYZ PLC

Statement of Changes in Equity
For the year ended 31 March 2013

	Share capital	Convertible debt option reserve	Revaluation Reserve	Available-for-sale reserve	Cash flow hedging reserve	Foreign exchange reserve	Retained earnings	Total equity
	Rs'000	Rs'000	Rs'000	Rs'000	Rs'000	Rs'000	Rs'000	Rs'000
1st April 2011	xxx	xx	xx	xx	xx	xxx	xxx	xxxx
Dividends	-	-	-	-	-	-	(xx)	(xx)
Profit for the year	xxx	-	-	-	-	-	-	xxx
Other comprehensive Income (Note 27)	-	-	-	-	-	(xx)	xxx	xx
31 March 2012	xxx	xxx	xx	xx	xx	xxx	xxx	xxx

	Share capital	Convertible debt option reserve	Revaluation reserve	Available-for-sale reserve	Cash flow hedging reserve	Foreign exchange reserve	Retained earnings	Total equity
	Rs'000	Rs'000	Rs'000	Rs'000	Rs'000	Rs'000	Rs'000	Rs'000
1st April 2012	xxx	xx	xx	xx	(xxx)	xx	xxx	xxx
Dividends	-	-	-	-	-	-	(xx)	(xx)
Issue of share capital	xxx	-	-	-	-	-	-	xxx
Profit for the year	-	-	-	-	-	-	xxx	xxx
Other comprehensive Income (Note 27)	-	-	-	-	-	-	(xxx)	(xxx)
31 March 2013	xxx	xx	xx	xx	(xxx)	xx	xxx	xxx