

HALLENSTEIN GLASSON HOLDINGS LIMITED
STATEMENTS OF CHANGES IN EQUITY
FOR THE YEAR ENDED 1 August 2013

| | Group | | | | | | |
|--|--------------------------------|---------------------------------|------------------------|----------------------------|------------------------|---------------------------|------------------------|
| | Share Capital \$000 | Treasury Stock \$000 | Asset \$000 | Cash Flow \$000 | Share \$000 | Retained \$000 | Total \$000 |
| Balance at 2 August 2011 | 29,279 | (1,680) | 10,632 | (998) | 190 | 25,598 | 63,021 |
| Comprehensive Income | | | | | | | |
| Profit for Year | - | - | - | - | - | 21,020 | - |
| Revaluation net of Tax | - | - | - | - | - | - | - |
| Cash Flow Hedges net of Tax | - | - | - | 1,012 | - | - | - |
| Increase in Share Option Reserve | - | - | - | - | 227 | - | - |
| Total Comprehensive Income | - | - | - | 1,012 | 227 | 21,020 | 22,259 |
| Transactions with Owners | | | | | | | |
| Purchase of Treasury Stock | - | (99) | - | - | - | - | - |
| Sale of Treasury Stock | - | - | - | - | - | - | - |
| Dividends | - | 172 | - | - | - | (18,789) | - |
| Transfer of Share Option Reserve to Retained Earnings | - | - | - | - | (92) | 92 | - |
| Gain/Loss on Sale of Treasury Stock transferred to Retained Earnings | - | - | - | - | - | - | - |
| Total Transactions with Owners | - | 73 | - | - | (92) | (18,697) | (18,716) |
| Balance at 1 August 2012 | 29,279 | (1,607) | 10,632 | 14 | 325 | 27,921 | 66,564 |
| Comprehensive Income | | | | | | | |
| Profit for Year | - | - | - | - | - | 18,669 | - |
| Revaluation net of Tax | - | - | 1,179 | - | - | - | - |
| Cash Flow Hedges net of Tax | - | - | - | 126 | - | - | - |
| Increase in Share Option Reserve | - | - | - | - | 81 | - | - |
| Total Comprehensive Income | - | - | 1,179 | 126 | 81 | 18,669 | 20,055 |
| Transactions with Owners | | | | | | | |
| Purchase of Treasury Stock | - | (699) | - | - | - | - | - |
| Sale of Treasury Stock | - | 953 | - | - | - | - | - |
| Dividends | - | 164 | - | - | - | (20,877) | - |
| Transfer to Employee Advances | - | 775 | - | - | - | - | - |
| Transfer of Share Option Reserve to Retained Earnings | - | - | - | - | (319) | 319 | - |
| Gain/Loss on Sale of Treasury Stock transferred to Retained Earnings | - | (367) | - | - | - | 367 | - |
| Total Transactions with Owners | - | 826 | - | - | (319) | (20,191) | (19,684) |
| Balance at 1 August 2013 | 29,279 | (781) | 11,811 | 140 | 87 | 26,399 | 66,935 |