Group Statements of Changes in Equity

In S$ billion

	Attributable to Equity Holder of the Company				
	Share Capital and Other Reserves	Revenue Reserve	Currency Translation Reserve	Non-controlling Interests	**Total**
Balance at 31 March 2018	118.8	160.6	(7.3)	47.1	**319.2**
Effects of adoption of IFRS 9[1]	(44.5)	44.3	–	(0.1)	**(0.3)**
Profit for the year	–	11.8	–	4.1	**15.9**
Others, net[2]	4.1	(5.5)	1.2	(3.4)	**(3.6)**
Balance at 31 March 2019	78.4	211.2	(6.1)	47.7	**331.2**
Effects of adoption of IFRS 16	–	(1.2)	–	(0.5)	**(1.7)**
Profit for the year	–	8.8	–	3.5	**12.3**
Others, net[2]	4.0	(5.7)	1.1	21.9	**21.3**
Balance at 31 March 2020	**82.4**	**213.1**	**(5.0)**	**72.6**	**363.1**

[1] On 1 April 2018, the Group adopted International Financial Reporting Standards (IFRS). The Group also adopted new and amended IFRS and Interpretations of IFRS that were mandatory for application for the financial year ended 31 March 2019, which included IFRS 1: *First-time adoption of IFRS*, IFRS 9: *Financial Instruments* and IFRS 15: *Revenue from Contracts with Customers.* Changes in accounting policies as a result of IFRS 1 and IFRS 15 were applied retrospectively to the Group financial statements for the year ended 31 March 2018. The effects of adoption of IFRS 9 were recognised in the shareholder equity as at 1 April 2018. Comparative financial statements for the years ended 31 March 2002 to 2017 were prepared based on Singapore Financial Reporting Standards.

[2] Comprise movements during the financial year including but not limited to:

- Issuance of ordinary shares;
- Change in fair value of financial assets;
- Dividends to shareholder;
- Share of associates and joint ventures' reserves; and
- Currency translation differences.