

JAMAICAN TEAS LIMITED  
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

YEAR ENDED 30 SEPTEMBER 2010

	Note	Number of Shares	Share Capital \$'000	Share Premium \$'000	Capital Reserve \$'000	Attributable to owners of the company			Non-Controlling Interest	Total Equity
						Fair Value Reserve \$'000	Retained Earnings \$'000	Total \$'000	\$'000	\$'000
Balance as at 30 September 2008		14,266,267	28,533	697	7,059	2,665	158,474	197,428	-	197,428
Total comprehensive income		-	-	-	-	(2,219)	72,458	70,239	-	70,239
Issue of shares, net of transaction costs		<u>14,266,267</u>	<u>28,532</u>	-	-	-	<u>(28,532)</u>	-	-	-
Balance as at 30 September 2009		28,532,534	57,065	697	7,059	446	202,400	267,667	-	267,667
Dividend paid	15	-	-	-	-	-	(15,000)	(15,000)	-	(15,000)
Stock split		114,130,346	-	-	-	-	-	-	-	-
Issue of shares, net of transaction costs		25,165,695	80,578	-	-	-	-	80,578	-	80,578
Total comprehensive income		-	-	-	-	799	58,102	58,901	(67)	58,834
Balance as at 30 September 2010		<u>167,828,575</u>	<u>137,643</u>	<u>697</u>	<u>7,059</u>	<u>1,245</u>	<u>245,502</u>	<u>392,146</u>	<u>(67)</u>	<u>392,079</u>