Statement of Changes in Net Assets or Equity for the financial year ended 30 June 2025

	Notes	Consolidated Fund (Cash basis) Restated Rs	Accumulated Deficits Restated Rs	Special Funds Rs	Total Restated Rs
Balance at 30 June 2023		**94,205,282,231**	**(7,845,620,262)**	**33,265,211,104**	**119,624,873,073**
Prior Year Adjustments					
Adjustment for Investment acquired in previous years	**8 & 42**	34,172,850	(10,693,701)	-	23,479,149
Restatement of Right-of-Use Assets	**13 & 42**	-	(1,044,668,220)	-	(1,044,668,220)
Restatement of Lease Liability	**19 & 42**	-	(414,051,290)	-	(414,051,290)
Restated Balance at 01 July 2023		**94,239,455,081**	**(9,315,033,473)**	**33,265,211,104**	**118,189,632,712**
Changes in net assets or equity for 2023-2024					
First-time recognition of Receivables from Non-Exchange Transactions (Taxation Assessment under Dispute)	**5**	-	14,894,091,414	-	14,894,091,414
Capitalisation of Property, Plant and Equipment relating to Special Funds		-	942,536,994	-	942,536,994
Net movement attributable to Consolidated Fund		1,243,802,120	(1,243,802,120)	-	-
Net movement in Special Funds		-	-	(18,151,931,119)	(18,151,931,119)
Deficit for the year		-	(21,409,686,196)	-	(21,409,686,196)
Restated Balance at 30 June 2024		**95,483,257,201**	**(16,131,893,381)**	**15,113,279,985**	**94,464,643,805**
Changes in net assets or equity for 2024-2025					
Capitalisation of Property, Plant and Equipment relating to Special Funds		-	2,631,337,529	-	2,631,337,529
Net movement attributable to Consolidated Fund		8,959,389,758	(8,959,389,758)	-	-
Net movement in Special Funds		-	-	(9,240,038,078)	(9,240,038,078)
Net loss on remeasurement of Defined Benefit Plan - Pensions Granted under the Pensions Act	**23**	-	(27,317,699,602)	-	(27,317,699,602)
Deficit for the year		-	(51,392,645,426)	-	(51,392,645,426)
Balance at 30 June 2025		**104,442,646,959**	**(101,170,290,638)**	**5,873,241,907**	**9,145,598,228**

The notes on pages 10 to 78 form an integral part of these financial statements.