

# Statements of Financial Position

## - Group and Company

AS AT 31 MARCH 2020

	Note	Group		Company	
		31 March		31 March	
		2020	2019	2020	2019
		\$'000	\$'000	\$'000	\$'000
<b>ASSETS</b>					
<b>Current assets</b>					
Cash and cash equivalents	13	281,706	246,861	48,716	41,179
Trade receivables	14	111,371	96,034	-	-
Other receivables and prepayments	15	114,276	67,316	1,920	4,791
Loans to subsidiaries	16	-	-	41,812	29,965
Inventories	17	3,572	3,568	-	-
Properties held for sale	18	26,726	26,670	-	-
Right-of-use assets	22	9,096	-	-	-
Finance lease receivables	23	430	-	-	-
Contract assets	4(b)	69,520	103,474	-	-
Investment securities	19	6,625	15,811	1,925	15,811
Derivative financial instruments	31	-	234	-	-
		<b>623,322</b>	<b>559,968</b>	<b>94,373</b>	<b>91,746</b>
<b>Non-current assets</b>					
Trade receivables	14	19,850	11,212	-	-
Other receivables and prepayments	15	5,831	5,759	3,062	2,915
Contract assets	4(b)	1,568	2,657	-	-
Investment securities	19	42,877	44,544	10,762	8,018
Property, plant and equipment	20	28,896	17,221	5	-
Right-of-use assets	22	14,994	-	-	-
Finance lease receivables	23	21,765	-	-	-
Investment properties	21	176,713	182,118	-	-
Intangible assets	24	1,894	2,137	30	30
Investments in associated companies	25	18,410	12,875	-	-
Investments in joint ventures	26	60,707	40,673	-	-
Investments in subsidiaries	27	-	-	81,273	85,595
Deferred income tax assets	28	7,934	5,165	-	-
		<b>401,439</b>	<b>324,361</b>	<b>95,132</b>	<b>96,558</b>
<b>Total assets</b>		<b>1,024,761</b>	<b>884,329</b>	<b>189,505</b>	<b>188,304</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Trade and other payables	29	209,509	167,791	4,661	977
Lease liabilities	22	5,740	-	-	-
Income tax payable	11	15,925	13,133	1,409	-
Loans from subsidiaries	16	-	-	79,604	60,420
Contract liabilities	4(b)	66,198	58,981	-	-
Borrowings	30	92,663	67,840	-	-
Derivative financial instruments	31	103	303	9	272
		<b>390,138</b>	<b>308,048</b>	<b>85,683</b>	<b>61,669</b>
<b>Non-current liabilities</b>					
Trade and other payables	29	14,513	6,158	-	-
Lease liabilities	22	90,309	-	-	-
Contract liabilities	4(b)	1,159	1,134	-	-
Borrowings	30	26,330	79,757	-	-
Pension liabilities	32	410	2,831	-	-
Deferred income tax liabilities	28	5,167	4,051	-	-
		<b>137,888</b>	<b>93,931</b>	<b>-</b>	<b>-</b>
<b>Total liabilities</b>		<b>528,026</b>	<b>401,979</b>	<b>85,683</b>	<b>61,669</b>
<b>NET ASSETS</b>		<b>496,735</b>	<b>482,350</b>	<b>103,822</b>	<b>126,635</b>
<b>EQUITY</b>					
<b>Capital and reserves attributable to equity holders of the Company</b>					
Share capital	33	74,443	70,758	74,443	70,758
Treasury shares	33	(9,309)	(1,488)	(9,309)	(1,488)
Other reserves	34	(9,973)	(6,955)	2,398	2,142
Retained profits	35	287,471	273,828	36,290	55,223
		<b>342,632</b>	<b>336,143</b>	<b>103,822</b>	<b>126,635</b>
<b>Non-controlling interests</b>	27	<b>154,103</b>	<b>146,207</b>	<b>-</b>	<b>-</b>
<b>Total equity</b>		<b>496,735</b>	<b>482,350</b>	<b>103,822</b>	<b>126,635</b>

The accompanying notes form an integral part of these financial statements.