

Statements of Financial Position – Group and Company

AS AT 31 MARCH 2022

	Note	Group		Company	
		31 March		31 March	
		2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
ASSETS					
Current assets					
Cash and cash equivalents	13	403,861	479,791	97,783	71,861
Trade receivables	14	123,730	116,067	-	-
Other receivables and prepayments	15	74,116	67,358	3,406	3,260
Loans to subsidiaries	16	-	-	29,485	33,086
Inventories	17	3,360	6,931	-	-
Finance lease receivables	22	522	430	-	-
Contract assets	4(b)	56,047	111,706	-	-
Investment securities	18	71,118	5,183	8,841	5,183
Derivative financial instruments	30	38	1,628	101	-
		732,792	789,094	139,616	113,390
Non-current assets					
Trade receivables	14	12,320	20,211	-	-
Other receivables and prepayments	15	74,240	61,118	-	-
Contract assets	4(b)	12	8,853	-	-
Investment securities	18	33,217	32,785	-	-
Property, plant and equipment	19	21,883	29,596	336	386
Right-of-use assets	21	8,577	13,204	-	-
Finance lease receivables		20,362	20,794	-	-
Investment properties	20	87,172	82,588	-	-
Intangible assets	23	153	1,396	30	30
Investments in associates	24	22,766	20,836	-	-
Investments in joint ventures	25	54,866	70,123	-	-
Investments in subsidiaries	26	-	-	84,801	80,142
Pension asset	31	730	-	-	-
Deferred income tax assets	27	15,275	13,602	-	-
		351,573	375,106	85,167	80,558
Total assets		1,084,365	1,164,200	224,783	193,948
LIABILITIES					
Current liabilities					
Trade and other payables	28	210,439	252,704	2,893	7,478
Lease liabilities		2,677	4,363	-	-
Income tax liabilities	11(b)	22,006	30,212	289	509
Loans from subsidiaries	16	-	-	142,702	88,360
Contract liabilities	4(b)	93,765	94,411	-	-
Borrowings	29	2,494	2,541	-	-
Derivative financial instruments	30	803	528	64	95
		332,184	384,759	145,948	96,442
Non-current liabilities					
Trade and other payables	28	53,269	54,090	-	-
Lease liabilities		50,020	53,412	-	-
Contract liabilities	4(b)	579	751	-	-
Borrowings	29	13,486	4,427	-	-
Pension liability	31	257	300	-	-
Deferred income tax liabilities	27	1,346	788	-	-
		118,957	113,768	-	-
Total liabilities		451,141	498,527	145,948	96,442
NET ASSETS		633,224	665,673	78,835	97,506
EQUITY					
Capital and reserves attributable to equity holders of the Company					
Share capital	32	74,443	74,443	74,443	74,443
Treasury shares	32	(13,505)	(11,766)	(13,505)	(11,766)
Other reserves	33	(2,026)	(986)	2,398	2,398
Retained profits	34	374,654	385,262	15,499	32,431
		433,566	446,953	78,835	97,506
Non-controlling interests	26	199,658	218,720	-	-
Total equity		633,224	665,673	78,835	97,506

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