

Consolidated Income Statement

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2023

	Note	2023 \$'000	2022 \$'000
Revenue	4	561,645	631,811
Cost of sales	7	(404,602)	(487,058)
Gross profit		157,043	144,753
Interest income	5	13,126	8,112
Other gains - net	6	20,837	4,595
Impairment loss on financial assets and contract assets	37(b)	(1,293)	(3,152)
Expenses			
- Selling and distribution	7	(36,197)	(39,068)
- Administrative	7	(73,223)	(71,961)
- Finance	9	(3,128)	(1,952)
Share of (loss)/profit of associates and joint ventures	10	(684)	13,908
Profit before income tax		76,481	55,235
Income tax expense	11	(20,281)	(16,448)
Total profit		56,200	38,787
Profit attributable to:			
Equity holders of the Company		45,325	30,578
Non-controlling interests		10,875	8,209
		56,200	38,787
Earnings per share for profit attributable to equity holders of the Company (cents per share)			
- Basic and diluted	12	9.44	6.33

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

Consolidated Statement of Comprehensive Income

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2023

	Note	2023 \$'000	2022 \$'000
Total profit		56,200	38,787
Other comprehensive loss:			
<i>Items that may be reclassified subsequently to profit or loss:</i>			
Share of other comprehensive (loss)/income of associates and joint ventures	33	(2,367)	739
Currency translation differences arising from consolidation			
- Losses	33	(19,217)	(3,384)
- Reclassification	40(B)	776	-
<i>Items that will not be reclassified subsequently to profit or loss:</i>			
Remeasurement of retirement benefit obligation, net of tax		(1,501)	(213)
Financial assets, at fair value through other comprehensive income			
- Fair value (losses)/gains - equity investments	18(b), 33	(3,517)	240
Non-controlling interests' share of currency translation differences arising from consolidation	33	(2,332)	45
Other comprehensive loss, net of tax		(28,158)	(2,573)
Total comprehensive income		28,042	36,214
Total comprehensive income attributable to:			
Equity holders of the Company		20,449	27,707
Non-controlling interests		7,593	8,507
		28,042	36,214

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