

Statements of Financial Position – Group and Company

AS AT 31 MARCH 2023

	Note	Group		Company	
		31 March		31 March	
		2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
ASSETS					
Current assets					
Cash and cash equivalents	13	326,188	403,861	34,449	97,783
Trade receivables	14	157,044	123,730	-	-
Other receivables and prepayments	15	93,785	74,116	11,923	3,406
Loans to subsidiaries	16	-	-	33,331	29,485
Inventories	17	4,312	3,360	-	-
Finance lease receivables	22	476	522	-	-
Contract assets	4(b)	62,048	56,047	-	-
Investment securities	18	6,207	71,118	6,207	8,841
Derivative financial instruments	30	676	38	306	101
		650,736	732,792	86,216	139,616
Non-current assets					
Trade receivables	14	26,708	12,320	-	-
Other receivables and prepayments	15	85,968	74,240	-	-
Contract assets	4(b)	385	12	-	-
Investment securities	18	30,213	33,217	-	-
Property, plant and equipment	19	19,158	21,883	276	336
Right-of-use assets	21	12,320	8,577	-	-
Finance lease receivables	22	20,485	20,362	-	-
Investment properties	20	48,662	87,172	-	-
Intangible assets	23	5,315	153	30	30
Investments in associates	24	21,408	22,766	-	-
Investments in joint ventures	25	199,331	54,866	-	-
Investments in subsidiaries	26	-	-	149,035	84,801
Pension asset	31	-	730	-	-
Deferred income tax assets	27	17,085	15,275	-	-
		487,038	351,573	149,341	85,167
Total assets		1,137,774	1,084,365	235,557	224,783
LIABILITIES					
Current liabilities					
Trade and other payables	28	231,565	210,439	3,582	2,893
Lease liabilities		4,230	2,677	-	-
Income tax liabilities	11(b)	21,884	22,006	409	289
Loans from subsidiaries	16	-	-	154,049	142,702
Contract liabilities	4(b)	198,435	93,765	-	-
Borrowings	29	2,303	2,494	-	-
Derivative financial instruments	30	-	803	-	64
		458,417	332,184	158,040	145,948
Non-current liabilities					
Trade and other payables	28	58,831	53,269	-	-
Lease liabilities		40,746	50,020	-	-
Contract liabilities	4(b)	1,885	579	-	-
Borrowings	29	3,353	13,486	-	-
Pension liabilities	31	787	257	-	-
Deferred income tax liabilities	27	2,961	1,346	-	-
		108,563	118,957	-	-
Total liabilities		566,980	451,141	158,040	145,948
NET ASSETS		570,794	633,224	77,517	78,835
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	(17,470)	(13,505)	(17,470)	(13,505)
Other reserves	33	(23,086)	(2,026)	2,398	2,398
Retained profits	34	419,154	374,654	18,146	15,499
		453,041	433,566	77,517	78,835
Non-controlling interests	26	117,753	199,658	-	-
Total equity		570,794	633,224	77,517	78,835

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