

Consolidated Income Statement

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2024

	Note	2024 \$'000	2023 \$'000
Revenue	4	767,573	561,645
Cost of sales	7	(540,831)	(404,602)
Gross profit		226,742	157,043
Interest income	5	18,615	13,126
Other gains - net	6	4,405	20,837
Impairment loss on financial assets and contract assets	37(b)	(2,348)	(1,293)
Expenses			
- Selling and distribution	7	(40,023)	(36,197)
- Administrative	7	(93,723)	(73,223)
- Finance	9	(1,649)	(3,128)
Share of loss of associates and joint ventures	10	(11,574)	(684)
Profit before income tax		100,445	76,481
Income tax expense	11	(28,283)	(20,281)
Total profit		72,162	56,200
Profit attributable to:			
Equity holders of the Company		64,188	45,325
Non-controlling interests		7,974	10,875
		72,162	56,200
Earnings per share for profit attributable to			
Equity holders of the Company (cents per share)			
- Basic and diluted	12	13.44	9.44

Consolidated Statement of Comprehensive Income

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2024

	Note	2024 \$'000	2023 \$'000
Total profit		72,162	56,200
Other comprehensive loss:			
<i>Items that may be reclassified subsequently to profit or loss:</i>			
Share of other comprehensive income/(loss) of associates and joint ventures	33	55	(2,367)
Currency translation differences arising from consolidation			
- Losses	33	(525)	(19,217)
- Reclassification		-	776
Cash flow hedges			
- Fair value losses	33	(98)	-
- Reclassification		48	-
<i>Items that will not be reclassified subsequently to profit or loss:</i>			
Remeasurement of retirement benefit obligation, net of tax		(420)	(1,501)
Financial assets, at fair value through other comprehensive income			
- Fair value losses - equity investments	18(b), 33	(1,604)	(3,517)
Non-controlling interests' share of currency translation differences arising from consolidation	33	(111)	(2,332)
Other comprehensive loss, net of tax		(2,655)	(28,158)
Total comprehensive income		69,507	28,042
Total comprehensive income attributable to:			
Equity holders of the Company		61,663	20,449
Non-controlling interests		7,844	7,593
		69,507	28,042

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