

# Statements of Financial Position – Group and Company

AS AT 31 MARCH 2024

	Note	Group		Company	
		31 March		31 March	
		2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
<b>ASSETS</b>					
<b>Current assets</b>					
Cash and cash equivalents	13	371,945	326,188	11,444	34,449
Trade receivables	14	120,529	157,044	-	-
Other receivables and prepayments	15	62,634	93,785	24,594	11,923
Loans to subsidiaries	16	-	-	32,421	33,331
Inventories	17	10,505	4,312	-	-
Finance lease receivables	22	491	476	-	-
Contract assets	4(b)	88,722	62,048	-	-
Investment securities	18	4,445	6,207	4,445	6,207
Derivative financial instruments	30	212	676	18	306
		<b>659,483</b>	<b>650,736</b>	<b>72,922</b>	<b>86,216</b>
<b>Non-current assets</b>					
Trade receivables	14	25,416	26,708	-	-
Other receivables and prepayments	15	82,565	85,968	-	-
Contract assets	4(b)	362	385	-	-
Investment securities	18	29,173	30,213	-	-
Property, plant and equipment	19	20,150	19,158	218	276
Right-of-use assets	21	10,541	12,320	-	-
Finance lease receivables	22	19,995	20,485	-	-
Investment properties	20	11,754	48,662	-	-
Intangible assets	23	2,701	5,315	30	30
Investments in associates	24	21,252	21,408	-	-
Investments in joint ventures	25	212,776	199,331	-	-
Investments in subsidiaries	26	-	-	244,273	149,035
Deferred income tax assets	27	17,443	17,085	-	-
		<b>454,128</b>	<b>487,038</b>	<b>244,521</b>	<b>149,341</b>
<b>Total assets</b>		<b>1,113,611</b>	<b>1,137,774</b>	<b>317,443</b>	<b>235,557</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Trade and other payables	28	289,156	231,565	77,534	3,582
Lease liabilities		4,544	4,230	-	-
Income tax liabilities	11(b)	24,740	21,884	296	409
Loans from subsidiaries	16	-	-	151,932	154,049
Contract liabilities	4(b)	145,916	198,435	-	-
Borrowings	29	1,903	2,303	-	-
		<b>466,259</b>	<b>458,417</b>	<b>229,762</b>	<b>158,040</b>
<b>Non-current liabilities</b>					
Trade and other payables	28	79,278	58,831	-	-
Lease liabilities		30,676	40,746	-	-
Contract liabilities	4(b)	3,143	1,885	-	-
Borrowings	29	1,450	3,353	-	-
Pension liabilities	31	403	787	-	-
Deferred income tax liabilities	27	3,328	2,961	-	-
		<b>118,278</b>	<b>108,563</b>	<b>-</b>	<b>-</b>
<b>Total liabilities</b>		<b>584,537</b>	<b>566,980</b>	<b>229,762</b>	<b>158,040</b>
<b>NET ASSETS</b>		<b>529,074</b>	<b>570,794</b>	<b>87,681</b>	<b>77,517</b>
<b>EQUITY</b>					
<b>Capital and reserves attributable to equity holders of the Company</b>					
Share capital	32	74,443	74,443	74,443	74,443
Treasury shares	32	(17,470)	(17,470)	(17,470)	(17,470)
Other reserves	33	(24,235)	(23,086)	2,398	2,398
Retained profits	34	472,498	419,154	28,310	18,146
		<b>505,236</b>	<b>453,041</b>	<b>87,681</b>	<b>77,517</b>
<b>Non-controlling interests</b>	26	<b>23,838</b>	<b>117,753</b>	<b>-</b>	<b>-</b>
<b>Total equity</b>		<b>529,074</b>	<b>570,794</b>	<b>87,681</b>	<b>77,517</b>

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