

Statements of Financial Position – Group and Company

AS AT 31 MARCH 2025

		Group		Company	
		31 March		31 March	
	Note	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
ASSETS					
Current assets					
Cash and bank balances	13	333,932	371,945	11,017	11,444
Trade receivables	14	100,158	120,529	-	-
Other receivables and prepayments	15	75,959	62,634	17,098	24,594
Loans to subsidiaries	16	-	-	31,236	32,421
Inventories	17	7,376	10,505	-	-
Finance lease receivables	22	507	491	-	-
Contract assets	4(b)	48,006	88,722	-	-
Investment securities	18	10,809	4,445	4,606	4,445
Derivative financial instruments	30	-	212	-	18
		576,747	659,483	63,957	72,922
Non-current assets					
Trade receivables	14	1,705	25,416	-	-
Other receivables and prepayments	15	68,100	82,565	-	-
Contract assets	4(b)	7,246	362	-	-
Investment securities	18	29,598	29,173	-	-
Property, plant and equipment	19	24,543	20,150	326	218
Right-of-use assets	21(a)	8,767	10,541	-	-
Finance lease receivables	22	19,488	19,995	-	-
Investment properties	20	11,092	11,754	-	-
Intangible assets	23	2,585	2,701	30	30
Investments in associates	24	116,684	21,252	-	-
Investments in joint ventures	25	203,547	212,776	-	-
Investments in subsidiaries	26	-	-	241,843	244,273
Pension assets	31	1,157	-	-	-
Deferred income tax assets	27	18,843	17,443	-	-
		513,355	454,128	242,199	244,521
Total assets		1,090,102	1,113,611	306,156	317,443
LIABILITIES					
Current liabilities					
Trade and other payables	28	288,171	289,156	2,173	77,534
Lease liabilities		4,267	4,544	-	-
Income tax liabilities	11(b)	20,963	24,740	204	296
Loans from subsidiaries	16	-	-	119,391	151,932
Contract liabilities	4(b)	89,374	145,916	-	-
Borrowings	29	7,876	1,903	-	-
Derivative financial instruments	30	182	-	179	-
		410,833	466,259	121,947	229,762
Non-current liabilities					
Trade and other payables	28	47,047	79,278	-	-
Lease liabilities		28,119	30,676	-	-
Contract liabilities	4(b)	3,949	3,143	-	-
Borrowings	29	54	1,450	-	-
Pension liabilities	31	513	403	-	-
Deferred income tax liabilities	27	3,800	3,328	-	-
		83,482	118,278	-	-
Total liabilities		494,315	584,537	121,947	229,762
NET ASSETS		595,787	529,074	184,209	87,681
EQUITY					
Capital and reserves attributable to equity holders of the Company					
Share capital	32	87,176	74,443	87,176	74,443
Treasury shares	32	(17,470)	(17,470)	(17,470)	(17,470)
Other reserves	33	(28,348)	(24,235)	2,398	2,398
Retained profits	34	540,030	472,498	112,105	28,310
		581,388	505,236	184,209	87,681
Non-controlling interests		14,399	23,838	-	-
Total equity		595,787	529,074	184,209	87,681

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