Consolidated Income Statement

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

	Note	2026 $'000	2025 $'000
Revenue	4	**624,438**	527,097
Cost of sales	7	**(408,852)**	(293,802)
Gross profit		**215,586**	233,295
Interest income	5	**18,105**	20,140
Other gains - net	6	**123,802**	28,963
Reversal of/(Impairment loss) on financial assets and contract assets	37(b)	**621**	(4,345)
Expenses			
- Selling and distribution	7	**(43,629)**	(41,570)
- Administrative	7	**(96,804)**	(91,633)
- Finance	9	**(2,933)**	(2,330)
Share of profits/(losses) of associates and joint ventures	10	**48,071**	(19,196)
Profit before income tax		**262,819**	123,324
Income tax expense	11	**(26,552)**	(23,248)
Total profit		**236,267**	100,076
Profit attributable to:			
Equity holders of the Company		**232,593**	95,047
Non-controlling interests		**3,674**	5,029
		236,267	100,076
Earnings per share for profit attributable to			
Equity holders of the Company (cents per share)			
- Basic and diluted	12	**46.59**	19.57

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

Consolidated Statement of Comprehensive Income

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

	Note	2026 $'000	2025 $'000
Total profit		**236,267**	100,076
Other comprehensive loss:			
Items that may be reclassified subsequently to profit or loss:			
Share of other comprehensive income/(loss) of associates and joint ventures	33	**1,736**	(2,388)
Currency translation differences arising from consolidation			
- Losses		**(6,407)**	(975)
Items that will not be reclassified subsequently to profit or loss:			
Remeasurement of retirement benefit obligation, net of tax		**647**	281
Financial assets, at fair value through other comprehensive income			
- Fair value losses - equity investments	18(b), 33	**(1,305)**	(553)
Non-controlling interests' share of currency translation differences arising from consolidation	33	**(493)**	(335)
Other comprehensive loss, net of tax		**(5,822)**	(3,970)
Total comprehensive income		**230,445**	96,106
Total comprehensive income attributable to:			
Equity holders of the Company		**227,263**	91,429
Non-controlling interests		**3,182**	4,677
		230,445	96,106

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