

Statements of Financial Position – Group and Company

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

	Note	Group		Company	
		31 March		31 March	
		2026	2025	2026	2025
		\$'000	\$'000	\$'000	\$'000
ASSETS					
Current assets					
Cash and bank balances	13	348,044	333,932	5,707	11,017
Trade receivables	14	91,707	100,158	-	-
Other receivables and prepayments	15	82,825	75,959	40,396	17,098
Loans to subsidiaries	16	-	-	36,813	31,236
Inventories	17	2,307	7,376	-	-
Finance lease receivables	22	808	507	-	-
Contract assets	4(b)	138,015	48,006	-	-
Investment securities	18	19,577	10,809	4,871	4,606
Derivative financial instruments	30	314	-	-	-
		683,597	576,747	87,787	63,957
Non-current assets					
Trade receivables	14	1,484	1,705	-	-
Other receivables and prepayments	15	604	68,100	-	-
Contract assets	4(b)	2,306	7,246	-	-
Investment securities	18	26,387	29,598	-	-
Property, plant and equipment	19	27,064	24,543	622	326
Right-of-use assets	21(a)	8,478	8,767	-	-
Finance lease receivables	22	19,270	19,488	-	-
Investment properties	20	2,106	11,092	-	-
Intangible assets	23	2,379	2,585	30	30
Investments in associates	24	275,914	116,684	-	-
Investments in joint ventures	25	175,719	203,547	39,340	-
Investments in subsidiaries	26	-	-	227,865	241,843
Pension assets	31	2,331	1,157	-	-
Deferred income tax assets	27	13,341	18,843	-	-
		557,383	513,355	267,857	242,199
Total assets		1,240,980	1,090,102	355,644	306,156
LIABILITIES					
Current liabilities					
Trade and other payables	28	248,639	288,171	5,019	2,173
Lease liabilities		4,623	4,267	-	-
Income tax liabilities	11(b)	14,295	20,963	248	204
Loans from subsidiaries	16	-	-	157,689	119,391
Contract liabilities	4(b)	68,488	89,374	-	-
Borrowings	29	53,441	7,876	-	-
Derivative financial instruments	30	37	182	37	179
		389,523	410,833	162,993	121,947
Non-current liabilities					
Trade and other payables	28	4,488	47,047	-	-
Lease liabilities		25,126	28,119	-	-
Contract liabilities	4(b)	3,318	3,949	-	-
Borrowings	29	-	54	-	-
Pension liabilities	31	652	513	-	-
Deferred income tax liabilities	27	1,634	3,800	-	-
		35,218	83,482	-	-
Total liabilities		424,741	494,315	162,993	121,947
NET ASSETS		816,239	595,787	192,651	184,209
EQUITY					
Capital and reserves attributable to equity holders of the Company					
Share capital	32	106,175	87,176	106,175	87,176
Treasury shares	32	(17,470)	(17,470)	(17,470)	(17,470)
Other reserves	33	(34,337)	(28,348)	2,394	2,398
Retained profits	34	736,121	540,030	101,552	112,105
		790,489	581,388	192,651	184,209
Non-controlling interests		25,750	14,399	-	-
Total equity		816,239	595,787	192,651	184,209

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