

# Consolidated Statement of Financial Position

for the year ended 30 June 2023

	Note	Consolidated	
		2023	2022
		\$'000	\$'000
<b>Current assets</b>			
Cash and cash equivalents	4.6	8,005	7,874
Trade and other receivables	2.1	15,503	12,516
Inventory	2.2	6,430	5,254
<b>Total current assets</b>		<b>29,938</b>	<b>25,644</b>
<b>Non current assets</b>			
Equity accounted investment		1,277	1,052
Trade and other receivables	2.1	166	169
Plant and equipment	2.4	50,372	30,394
Right of use assets	2.5	59,014	64,666
Intangible assets	2.6	280,452	258,893
Derivative financial instruments	4.4	305	-
Deferred tax asset	1.5	370	
<b>Total non current assets</b>		<b>391,956</b>	<b>355,174</b>
<b>Total assets</b>		<b>421,894</b>	<b>380,818</b>
<b>Current liabilities</b>			
Trade and other payables	2.3	21,196	19,237
Lease liabilities		6,332	7,131
Current tax liabilities		1,230	457
Contingent consideration	5.4	5,710	483
Employee benefits	3.1	12,035	10,867
<b>Total current liabilities</b>		<b>46,503</b>	<b>38,175</b>
<b>Non current liabilities</b>			
Borrowings	4.3	38,866	9,764
Lease liabilities		54,841	60,335
Contingent consideration	5.4	5,200	488
Employee benefits	3.1	1,410	1,432
Deferred tax liability	1.5	-	731
<b>Total non current liabilities</b>		<b>100,317</b>	<b>72,750</b>
<b>Total liabilities</b>		<b>146,820</b>	<b>110,925</b>
<b>Net assets</b>		<b>275,074</b>	<b>269,893</b>
<b>Equity</b>			
Share capital	4.1	506,786	506,786
Reserves		(136,207)	(136,796)
Profits reserve		65,357	60,662
Retained earnings		(162,735)	(162,735)
<b>Total equity attributable to Owners of the Company</b>		<b>273,201</b>	<b>267,917</b>
Non-controlling interests		1,873	1,976
<b>Total equity</b>		<b>275,074</b>	<b>269,893</b>

The consolidated statement of financial position should be read in conjunction with the accompanying notes.