

CASE STUDY 1**STATEMENTS OF FINANCIAL POSITION
AS AT 30 JUNE 2016**

	2016	Group 2015
	\$'000	\$'000
ASSETS		
Current assets		
Cash and cash equivalents	24,827	7,959
Held-to-maturity investments	-	10,510
Loans, advances and receivables	88,543	77,524
Available-for-sale financial assets	9,263	-
Current tax asset	-	-
Inventories	30,515	34,896
	<u>153,148</u>	<u>130,889</u>
Non-current assets		
Held-to-maturity investments	-	10,254
Loans, advances and receivables	71,389	53,564
Available-for-sale financial assets	29,599	19,437
Investments in associates	18,962	19,427
Investment properties	10,720	8,894
Property, plant and equipment	124,259	127,281
Deferred tax assets	2,932	3,781
Intangible assets	62,296	62,651
	<u>320,157</u>	<u>305,289</u>
Total assets	<u>473,305</u>	<u>436,178</u>
LIABILITIES		
Current liabilities		
Payables	35,567	33,668
Borrowings	122,172	121,032
Dividends payable	747	1,192
Employee entitlements	1,545	1,575
Current tax liability	952	163
	<u>160,983</u>	<u>157,630</u>
Non-current liabilities		
Borrowings	89,670	84,902
Payables	649	-
Employee entitlements	497	144
Deferred tax liabilities	5,314	5,604
	<u>96,130</u>	<u>90,650</u>
Total liabilities	<u>257,113</u>	<u>248,280</u>
Net assets	<u>216,192</u>	<u>187,898</u>
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SHAREHOLDERS EQUITY		
Share capital	30,465	30,465
Reserves	20,824	13,952
Retained earnings	119,554	112,905
Attributable to members of the holding company	170,843	157,322
Non-controlling interest	45,349	30,576
Total shareholders' equity	<u>216,192</u>	<u>187,898</u>
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STATEMENTS OF FINANCIAL POSITION
AS AT 30 JUNE 2016

	Group	
	2016 \$'000	2015 \$'000
ASSETS		
Cash and cash equivalents	24,827	7,959
Held-to-maturity investments	-	20,764
Available-for-sale financial assets	38,862	19,437
Investments in associates	18,962	19,427
Loans, advances and receivables	159,932	131,088
Inventories	30,515	34,896
Current tax asset	-	-
Investment properties	10,720	8,894
Property, plant and equipment	124,259	127,281
Intangible assets	62,296	62,651
Deferred tax assets	2,932	3,781
Total assets	473,305	436,178
LIABILITIES		
Payables	36,216	33,668
Dividends payable	747	1,192
Employee entitlements	2,042	1,719
Current tax liability	952	163
Borrowings	211,842	205,934
Deferred tax liabilities	5,314	5,604
Total liabilities	257,113	248,280
Net assets	216,192	187,898
SHAREHOLDERS EQUITY		
Share capital	30,465	30,465
Reserves	20,824	13,952
Retained earnings	119,554	112,905
Attributable to members of the holding company	170,843	157,322
Non-controlling interest	45,349	30,576
Total shareholders' equity	216,192	187,898