

Consolidated Statement of Financial Position

As at 31 March 2024

	2024 US\$ million	2023 US\$ million
Non-current assets		
Tangible assets	68.9	74.9
Advance payment for acquisition of non-current assets	22.7	–
Right-of-use assets	140.9	162.8
Intangible assets	14.7	15.3
Goodwill	36.1	36.1
Interest in an associate	3.8	3.8
Investments	1.2	1.9
Net assets on defined benefit retirement scheme	6.3	5.6
Deferred tax assets	8.7	9.2
	303.3	309.6
Current assets		
Stocks	348.0	475.5
Debtors, deposits and prepayments	283.7	324.3
Taxation recoverable	5.2	10.5
Deposits and cash	322.1	198.5
	959.0	1,008.8
Current liabilities		
Creditors and accruals	(418.8)	(468.5)
Provisions for defective goods returns and other liabilities	(23.4)	(25.6)
Lease liabilities	(18.4)	(16.6)
Taxation payable	(12.6)	(6.5)
	(473.2)	(517.2)
Net current assets	485.8	491.6
Total assets less current liabilities	789.1	801.2
Non-current liabilities		
Deferred tax liabilities	(3.2)	(3.2)
Lease liabilities	(140.3)	(163.3)
Long service payment liabilities	(0.6)	–
	(144.1)	(166.5)
Net assets	645.0	634.7
Capital and reserves		
Share capital	12.6	12.6
Reserves	632.4	622.1
Total equity	645.0	634.7