

STATEMENTS OF FINANCIAL POSITION

AS AT 31 DECEMBER 2023

	Note	Group			Company		
		31 December 2023 \$'000	31 December 2022 \$'000 (Restated)	1 January 2022 \$'000 (Restated)	31 December 2023 \$'000	31 December 2022 \$'000 (Restated)	1 January 2022 \$'000 (Restated)
ASSETS							
Current assets							
Short-term deposits and bank balances	5	371,965	345,304	204,034	368,892	342,498	201,974
Trade and other receivables	6	304,478	261,132	253,372	211,403	184,930	490,545
Inventories	7	119,876	102,649	101,482	25,019	16,290	73,340
Total current assets		796,319	709,085	558,888	605,314	543,718	765,859
Non-current assets							
Subsidiaries	8	–	–	–	100,002	100,002	100,000
Prepayments	9	1,476	492	4,605	35	248	4,538
Due from subsidiaries	6	–	–	–	347,292	350,565	–
Net investment on sublease		–	–	28	–	–	28
Vehicles, premises and equipment	10	353,546	480,867	563,200	314,594	435,048	537,610
Deferred tax assets	11	20,855	20,750	27,065	–	–	–
Total non-current assets		375,877	502,109	594,898	761,923	885,863	642,176
Total assets		1,172,196	1,211,194	1,153,786	1,367,237	1,429,581	1,408,035
LIABILITIES AND EQUITY							
Current liabilities							
Lease liabilities	12	10,523	11,116	11,131	10,523	11,116	11,131
Trade and other payables	13	333,920	333,800	298,567	209,545	236,807	240,620
Deposits received	14	4,046	4,655	3,766	1,450	2,593	2,657
Provisions	16	16,079	16,465	16,075	14,674	13,213	16,075
Fuel price equalisation account		19,442	19,992	19,992	19,442	19,992	19,992
Income tax payable		28,293	36,259	33,879	28,275	36,259	33,879
Total current liabilities		412,303	422,287	383,410	283,909	319,980	324,354
Non-current liabilities							
Lease liabilities	12	8,787	68,005	80,481	8,787	68,005	80,481
Deferred grants	15	4,064	4,349	4,772	3,966	4,104	4,772
Deposits received	14	7,367	6,862	7,284	2,960	1,905	5,475
Deferred tax liabilities	11	22,424	26,621	42,589	22,424	26,621	42,589
Provisions	16	15,725	16,757	11,663	11,624	13,649	11,081
Fuel price equalisation account		19,442	19,992	19,992	19,442	18,892	19,992
Total non-current liabilities		77,809	142,586	166,781	69,203	133,176	164,390
Total liabilities		490,112	564,873	550,191	353,112	453,156	488,744
Capital and reserves							
Share capital	17	100,783	100,499	100,499	100,783	100,499	100,499
Other reserves	18	40,861	40,072	40,749	41,283	40,444	40,501
Accumulated profits		540,440	505,750	462,347	872,059	835,482	778,291
Total equity		682,084	646,321	603,595	1,014,125	976,425	919,291
Total liabilities and equity		1,172,196	1,211,194	1,153,786	1,367,237	1,429,581	1,408,035

The accompanying accounting policies and explanatory notes form an integral part of the Financial Statements.