

STATEMENTS OF CHANGES IN EQUITY

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

	Group			
	Attributable to shareholders of the Company			
	Share capital (Note 17) \$'000	Other reserves (Note 18) \$'000	Accumulated profits \$'000	Total equity \$'000
Balance at 1 January 2023	100,499	40,072	503,720	644,291
Amendment of SFRS (I) 1-12	–	–	2,030	2,030
Balance at 1 January 2023 (as restated)	100,499	40,072	505,750	646,321
<i>Total comprehensive income for the year</i>				
Profit for the year	–	–	69,076	69,076
Other comprehensive income for the year	–	91	–	91
Total	–	91	69,076	69,167
<i>Transactions recognised directly in equity</i>				
Payment of dividends (Note 30)	–	–	(34,404)	(34,404)
Shares issuance	284	(284)	–	–
Share-based payment	–	982	–	982
Other reserves	–	–	18	18
Total	284	698	(34,386)	(33,404)
Balance at 31 December 2023	100,783	40,861	540,440	682,084
Balance at 1 January 2022	100,499	40,749	460,317	601,565
Amendment of SFRS (I) 1-12	–	–	2,030	2,030
Balance at 1 January 2022 (as restated)	100,499	40,749	462,347	603,595
<i>Total comprehensive income (expense) for the year</i>				
Profit for the year	–	–	68,022	68,022
Other comprehensive expense for the year	–	(997)	–	(997)
Total	–	(997)	68,022	67,025
<i>Transactions recognised directly in equity</i>				
Payment of dividends (Note 30)	–	–	(24,637)	(24,637)
Share-based payment	–	320	–	320
Other reserves	–	–	18	18
Total	–	320	(24,619)	(24,299)
Balance at 31 December 2022 (as restated)	100,499	40,072	505,750	646,321

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FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

	Company			
	Share capital (Note 17) \$'000	Other reserves (Note 18) \$'000	Accumulated profits \$'000	Total equity \$'000
Balance at 1 January 2023	100,499	40,444	833,452	974,395
Amendment of SFRS (I) 1-12	–	–	2,030	2,030
Balance at 1 January 2023 (as restated)	100,499	40,444	835,482	976,425
<i>Total comprehensive income for the year</i>				
Profit for the year	–	–	70,963	70,963
Total	–	–	70,963	70,963
<i>Transactions recognised directly in equity</i>				
Payment of dividends (Note 30)	–	–	(34,404)	(34,404)
Shares issuance	284	(284)	–	–
Share-based payment	–	1,123	–	1,123
Other reserves	–	–	18	18
Total	284	839	(34,386)	(33,263)
Balance at 31 December 2023	100,783	41,283	872,059	1,014,125
Balance at 1 January 2022	100,499	40,501	776,261	917,261
Amendment of SFRS (I) 1-12	–	–	2,030	2,030
Balance at 1 January 2022 (as restated)	100,499	40,501	778,291	919,291
<i>Total comprehensive income (expense) for the year</i>				
Profit for the year	–	–	81,810	81,810
Other comprehensive expense for the year	–	(236)	–	(236)
Total	–	(236)	81,810	81,574
<i>Transactions recognised directly in equity</i>				
Payment of dividends (Note 30)	–	–	(24,637)	(24,637)
Share-based payment	–	179	–	179
Other reserves	–	–	18	18
Total	–	179	(24,619)	(24,440)
Balance at 31 December 2022 (as restated)	100,499	40,444	835,482	976,425

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