

Consolidated Statement of Financial Position

for the year ended 30 June 2022

	Note	Consolidated	
		2022	2021
		\$'000	\$'000
			Restated ⁽¹⁾
Current assets			
Cash and cash equivalents	4.5	7,874	8,761
Trade and other receivables	2.1	12,516	9,523
Inventory	2.2	5,254	4,217
Total current assets		25,644	22,501
Non current assets			
Equity accounted investment		1,052	942
Trade and other receivables	2.1	169	460
Plant and equipment	2.4	30,394	24,940
Right of use assets	2.5	64,666	42,350
Intangible assets	2.6	258,893	259,273
Total non current assets		355,174	327,965
Total assets		380,818	350,466
Current liabilities			
Trade and other payables	2.3	19,237	18,559
Borrowings	4.3	-	1,629
Lease liabilities		7,131	5,840
Current tax liabilities		457	3,137
Contingent consideration		483	1,205
Employee benefits	3.1	10,867	10,710
Total current liabilities		38,175	41,080
Non current liabilities			
Borrowings	4.3	9,764	-
Lease liabilities		60,335	38,519
Contingent consideration		488	628
Employee benefits	3.1	1,432	1,239
Deferred tax liability	1.5	731	558
Total non current liabilities		72,750	40,944
Total liabilities		110,925	82,024
Net assets		269,893	268,442
Equity			
Share capital	4.1	506,786	506,786
Reserves		(136,796)	(136,874)
Profits reserve		60,662	59,009
Retained earnings		(162,735)	(162,735)
Total equity attributable to Owners of the Company		267,917	266,186
Non-controlling interests		1,976	2,256
Total equity		269,893	268,442

⁽¹⁾ 30 June 2021 has been restated due to the IFRS Interpretations Committee decision in relation to accounting for Software as a Service (refer to note 6.2).

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