

Consolidated statement of financial position

as at 28 February 2019

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	Notes	2019 US\$'000	2018 US\$'000
ASSETS			
Non-current assets			
Property, plant and equipment	7	437 786	417 370
Goodwill	8	60 306	59 731
Capitalised development expenditure	9.1	234 551	227 321
Acquired intangible assets and software	9.2	12 711	1 665
Investments	10	37 615	40 661
Deferred tax assets	11	22 382	26 613
Finance lease receivables	12	52 134	41 104
Other receivables and contract costs*		13 363	12 283
		4 724	7 992
Current assets			
Inventories	13	2 284 521	2 244 228
Trade receivables	14	332 256	238 537
Prepaid expenses		1 258 853	1 192 237
Other receivables		152 500	189 182
Contract assets and contract costs*	15	80 465	133 059
Current tax assets	29	98 798	–
Finance lease receivables	12	11 442	9 492
Cash and cash equivalents	33	5 807	5 479
		344 400	476 242
Total assets		2 722 307	2 661 598
EQUITY AND LIABILITIES			
Equity attributable to equity holders of the parent			
Stated capital	16	648 927	721 603
Non-distributable reserves		172 998	258 461
Foreign currency translation reserve		85 614	45 331
Share-based payments reserve		(102 527)	(58 378)
Distributable reserves		7 828	4 883
Non-controlling interests		485 014	471 306
		63 303	69 217
Total equity		712 230	790 820
Non-current liabilities			
Long-term interest-bearing liabilities	17	100 805	120 685
Liability for share-based payments		31 383	61 723
Amounts owing to vendors	19	1 888	1 517
Deferred tax liabilities	11	1 393	211
Deferred revenue		28 616	30 240
Provisions	20	26 506	16 309
		11 019	10 685
Current liabilities			
Trade and other payables	18.1	1 909 272	1 750 093
Short-term interest-bearing liabilities	18.2	1 358 928	1 199 384
Contract liabilities*	21	109 751	105 999
Deferred revenue		3 476	–
Provisions	20	98 788	97 194
Amounts owing to vendors	19	17 548	16 026
Current tax liabilities	29	936	1 029
Bank overdrafts	22	15 826	15 561
		304 019	314 900
Total equity and liabilities		2 722 307	2 661 598

* The Group has initially applied IFRS 15 and IFRS 9 at 1 March 2018. It has applied these standards using the cumulative effect method, under which the comparative information is not restated.