

STATEMENTS OF FINANCIAL POSITION

As at 31 December 2016

	Group		Company	
	2016 \$	2015 \$	2016 \$	2015 \$
ASSETS				
Non-current				
Property, plant and equipment	43,437,102	16,032,213	-	-
Goodwill	2,934,535	2,934,535	-	-
Other intangible assets	6,954,859	6,835,355	-	-
Subsidiaries	-	-	34,512,554	34,885,057
Associate	259,946	375,784	-	-
Prepayments	495,989	968,838	-	-
	<u>54,082,431</u>	<u>27,146,725</u>	<u>34,512,554</u>	<u>34,885,057</u>
Current				
Inventories	731,339	190,549	-	-
Amounts due from contract customers	12,715,033	6,906,315	-	-
Trade and other receivables	24,028,471	26,007,681	176,559	99,485
Deposits	729,157	601,119	4,530	4,530
Prepayments	3,957,952	2,386,622	3,746	900
Amounts owing by subsidiaries	-	-	29,301,611	16,003,235
Amounts owing by related parties	-	55,043	-	-
Cash and cash equivalents	23,779,019	24,268,827	2,179,985	777,460
	<u>65,940,971</u>	<u>60,416,156</u>	<u>31,666,431</u>	<u>16,885,610</u>
TOTAL ASSETS	<u>120,023,402</u>	<u>87,562,881</u>	<u>66,178,985</u>	<u>51,770,667</u>
EQUITY AND LIABILITIES				
EQUITY				
Share capital	50,376,302	38,006,064	50,376,302	38,006,064
Reserves	18,920,237	11,560,530	1,004,632	552,327
Equity attributable to owners of the parent	<u>69,296,539</u>	<u>49,566,594</u>	<u>51,380,934</u>	<u>38,558,391</u>
Non-controlling interests	<u>312,590</u>	<u>451,532</u>	<u>-</u>	<u>-</u>
TOTAL EQUITY	<u>69,609,129</u>	<u>50,018,126</u>	<u>51,380,934</u>	<u>38,558,391</u>

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As at 31 December 2016

	Group		Company	
	2016 \$	2015 \$	2016 \$	2015 \$
LIABILITIES				
Non-current				
Finance lease obligations	37,388	167,908	-	-
Deferred tax liabilities	809,168	936,516	-	-
	<u>846,556</u>	<u>1,104,424</u>	<u>-</u>	<u>-</u>
Current				
Amounts due to contract customers	1,280,842	849,329	-	-
Finance lease obligations	24,225	75,405	-	-
Bank borrowings	24,717,329	8,196,140	5,490,000	4,500,000
Loan from ultimate holding company	3,500,000	3,500,000	3,500,000	3,500,000
Amounts owing to ultimate holding company	2,135	5,802	-	-
Amounts owing to subsidiaries	-	-	5,381,717	2,737,181
Amounts owing to related parties	-	21,961	-	-
Trade and other payables	19,606,636	23,778,249	426,334	2,475,095
Income tax payables	436,550	13,445	-	-
	<u>49,567,717</u>	<u>36,440,331</u>	<u>14,798,051</u>	<u>13,212,276</u>
TOTAL LIABILITIES	<u>50,414,273</u>	<u>37,544,755</u>	<u>14,798,051</u>	<u>13,212,276</u>
TOTAL EQUITY AND LIABILITIES	<u>120,023,402</u>	<u>87,562,881</u>	<u>66,178,985</u>	<u>51,770,667</u>