

Consolidated Statement of Financial Position

As at 31 March 2026

	2026 US\$ million	2025 US\$ million
Non-current assets		
Tangible assets	94.4	90.3
Right-of-use assets	108.0	123.6
Intangible assets	13.3	14.0
Goodwill	36.1	36.1
Interest in an associate	1.4	3.7
Investments	1.9	2.1
Net assets on defined benefit retirement scheme	7.4	6.2
Deferred tax assets	13.6	11.2
	276.1	287.2
Current assets		
Stocks	402.9	360.8
Debtors, deposits and prepayments	351.8	331.2
Taxation recoverable	4.1	4.4
Deposits and cash	264.0	335.6
	1,022.8	1,032.0
Current liabilities		
Creditors and accruals	(466.8)	(486.1)
Provisions for defective goods returns and other liabilities	(28.3)	(27.1)
Lease liabilities	(21.3)	(15.6)
Taxation payable	(25.8)	(15.4)
	(542.2)	(544.2)
Net current assets	480.6	487.8
Total assets less current liabilities	756.7	775.0
Non-current liabilities		
Deferred tax liabilities	(3.1)	(3.5)
Lease liabilities	(105.5)	(126.5)
Long service payment liabilities	(0.8)	(0.6)
	(109.4)	(130.6)
Net assets	647.3	644.4
Capital and reserves		
Share capital	12.7	12.7
Reserves	634.6	631.7
Total equity	647.3	644.4