

Appendices to IFRS Example Consolidated Financial Statements



Executive Summary

Each Australian entity that prepares financial statements in accordance with Chapter 2M.3 of the Corporations Act 2001 is required to comply with all Australian Accounting Standards, including certain Australia-specific disclosure requirements. This document includes examples of these Australia-specific disclosures to be included in addition to the example disclosures included within the GTI Example Financial statements [LINK].

Appendix A: ASX Additional disclosures

All entities that are listed on the ASX are required to provide additional information per [ASX 4.10:](#)

Corporate Governance Statement (ASX 4.10.3)

The Board is committed to achieving and demonstrating the highest standards of corporate governance. As such, IFRS Example Consolidated Financial Statements (the Group) has adopted the third edition of the Corporate Governance Principles and Recommendations¹.

The Group's Corporate Governance Statement for the financial year ending 31 December is dated as at 31 December and was approved by the Board on 15 January 2020. The Corporate Governance Statement is available on the company website at the following link:

www.IFRSExampleFinancialStatement.com/corporategovernance

Substantial shareholders (ASX 4.10.4)

Substantial shareholders in the Company are set out below:

	Number held	Percentage
Ordinary shares		
XYZ Limited	##,###	#.##%
ABC Limited	##,###	#.##%

Voting Rights (ASX 4.10.6)

Ordinary shares

On a show of hands, every member present at a meeting in person or by proxy shall have one vote and upon a poll each share shall have one vote.

Options

No voting rights.

Distribution of equity security holders (ASX 4.10.7)

Ordinary shares

¹ The third edition of ASX Corporate Governance Principles and Recommendations requires an entity's Corporate Governance Statement (CGS) to state the date it is current (which must be the entity's balance date or later) and state that it has been approved by the Board. The third edition also allows an entity to include its CGS either on its website or in the annual report. Where the website presentation is chosen, the annual report needs to include the website address of where the CGS can be found, and a copy of CGS needs to be lodged with the ASX at the same time the annual report is lodged. In the interest of streamlining the annual report, we have chosen the website presentation of CGS in this annual report.

Holding	Share	Options
1 - 1,000	100	-
1,001 - 5,000	62	18
5,001 - 10,000	25	20
10,001 - 100,000	14	1
100,000 and over	9	-
	210	39

There were XX holders of less than a marketable parcel of ordinary shares (ASX 4.10.8)

Twenty Largest Security Holders (ASX 4.10.9)

Twenty (20) largest shareholders	Ordinary shares	
	Number of shares held	Percentage (%) of issued shares
AB Limited	3,128,000	22.72
CD Limited	2,500,000	18.16
...
Z Limited	18,700	0.14
	9,972,990	72.43

Company Secretary (ASX 4.10.10)

Nick Morgan CA is a Chartered Accountant and the Group Chief Financial Officer. Nick has held senior positions with a number of professional accounting firms and has a Degree in Commerce. Nick has been the Company Secretary of IFRS Example Consolidated Financial Statements for four years.

Principal registered office in Australia (ASX 4.10.11)

The address of the registered office and its principal place of business is 149a Great Place, 40237 Greatville, Australia, Telephone number (02) 4586 XYXY

Share register (ASX 4.10.12)

XYZ Registry Firm
300 Eastern Gardens
Lands End, Greatville 40237
1300 XXX XXX

Securities exchange (ASX 4.10.13)

The Company is listed on the Australian Securities Exchange and New Zealand Stock Market

Unissued equity securities (ASX 4.10.16)

Number of options issued under the Star or Stay Employee option Program to take up ordinary shares:
219,924

Appendix B: *Corporations Act 2001* additional disclosures

Directors' Report

The Directors of IFRS Example Consolidated Financial Statements present their report together with the financial statements of the consolidated entity, being IFRS Example Consolidated Financial Statements (the Company) and its Controlled Entities (the Group) for the year ended 31 December 2019.

Directors' details

The following persons were Directors of IFRS Example Consolidated Financial Statements during or since the end of the financial year:

Mr John Smith B. Eng

Managing Director
Director since 2009

Mr Smith has substantial knowledge of Information Technology consulting services through executive roles in Australia, New Zealand and the United Kingdom where he has been responsible for implementing best practice systems across a range of industries.

Other current Directorships:

None

Previous Directorships (last 3 years):

Phoenix Limited
(Appointed 8 February 2015;
Resigned 30 May 2018)

Interests in shares:

403,565 shares

Interest in options:

None

Ms Beth King CA, MBA

Independent Non-Executive Director
Audit and Risk Committee Chair and Member of the
Nomination and Remuneration Committee
Director since 2008

Beth is a Chartered Accountant and brings more than 20 years' broad financial and commercial experience, both local and international to IFRS Example Consolidated Financial Statements.

Other current Directorships:

Sapphire Mine Limited
(Appointed 15 December 2014)

Previous Directorships (last 3 years):

Balcombe Holdings Limited
(Appointed 1 September 2012;
Resigned 17 March 2018)

Interests in shares:

21,203 shares

Interest in options:

None

CA 300(1)(c)

CA 300(10)(a)
CA 300
(11)(a),(c),(e)

Ms Samantha Jones LLB (Hons)

Independent Non-Executive Director Independent Chairman / Nomination and Remuneration Committee Chair and Member of Audit and Risk Committee
Director since 2014

Samantha has broad international corporate experience as Chief Executive Officer (CEO) of an ASX 100 Company with extensive operations in North America and Europe and diverse trading relationships in Asia. Samantha is a qualified lawyer in Australia.

Other current Directorships:

Continuous Limited
(Appointed 21 September 2013)
Profitable Trading Limited
(Appointed 10 May 2015)

Previous Directorships (last 3 years):

None

Interests in shares:

None

Interest in options:

None

Mrs Alison Fenech BA (Hons)

Chief Executive Officer
Director since 2013

Alison has significant international experience over 25 years in the information technology sector, including senior executive positions based in Australia, New Zealand and Asia plus regional responsibilities over many years throughout Africa and the Middle East.

Other current Directorships:

None

Previous Directorships (last 3 years):

None

Interests in shares:

215,123 shares

Interest in options:

41,082

Mr Richard Williams BEC, FCA

Appointed 28 November 2019
Independent Non-Executive Director
Member of the Nomination and Remuneration Committee and member of Audit and Risk Committee

William is the Principal of WM Associations, a financial consulting and advisory firm with a range of clients operating in the fast moving consumer goods industries.

Other current Directorships:

Independent Group Limited
(Appointed 15 March 2012)
Listed Resources Limited
(Appointed 30 September 2018)
Farming Supplies Limited
(Appointed 16 May 2014)

Previous Directorships (last 3 years):

Resigned Group Limited
(Appointed 15 September 2016;
Resigned 17 February 2018)

Interests in shares:

10,000 shares

Interest in options:

None

Company Secretary

CA 300(10)(d)

Nick Morgan is a Chartered Accountant and the Group Chief Financial Officer. Nick has held senior positions with a number of professional accounting firms and has a Degree in Commerce. Nick has been the Company Secretary of IFRS Example Consolidated Financial Statements for four years.

Principal activities

CA 299(1)(c)

During the year, the principal activities of entities within the Group were:

- sale, customisation and integration of IT and telecommunications systems
- maintenance of IT and telecommunications systems; and
- internet based selling of hardware and software products

There have been no significant changes in the nature of these activities during the year.

Review of operations and financial results

CA 299(1)(a)
CA 299A(1)(a) & (b)

The Group is a key participant in the IT and telecommunications services market, holding a market share of approximately 35%. While the Group's Services and Retail segments have a diverse customer base, 12% of the Consulting segment's revenues depended on a single customer (2018: 11%).

In October 2019, the Group announced that it had been the target of an unsolicited takeover offer. The Directors believed that this offer significantly undervalued the Group. The offer caused some disruption, diverting management time from daily operations, and the Group incurred one-off costs of approximately \$0.2m in relation to the offer. The offer has since been withdrawn.

As part of our cost reduction program, it was necessary to reduce our service staff numbers this year from 75 to 60. Redundancy payments totalling \$1.8m explain the higher employee benefit expenses this year.

The operating result of the Group has increased to \$15.4m (2018: \$13.2m); this is mainly due to the cost control measures implemented during the year which have allowed increased revenue with a lower proportionate cost base.

Revenue from Retail operations was up on last year (by 17%), which is very encouraging and higher than anticipated last year (our expectation was 12%). The key reason for this increase was the expansion of our distribution networks and upgrading of our online sales portal. Revenue growth in our Consulting and Service businesses was steady, which was in line with our expectations last year. This steady growth reflects the current global economic uncertainty and the cost reduction measures undertaken by businesses in the market place.

Earnings per share have increased during the year to \$1.22 (2018: \$1.11) which has allowed both an interim and final dividend to be declared.

Additional capital raising activities were undertaken during the year which raised \$18.4m and allowed the Group to fund the Goodtech GmbH (Goodtech) acquisition predominantly via a cash settlement (totalling \$16.1m cash, \$0.6m contingent payment) as well as positioning the Group in a strong cash position for 2018 to allow for future acquisitions, if appropriate opportunities arise.

The Group's net assets increased by 63% compared to the previous year, which is largely due to the Group's capital raising activities and the acquisition of Goodtech.

The acquisitions and disposals which have occurred during the year are in line with the Group's strategy to increase online sales capacity.

Goodwill of \$2.4m arising on acquisition of Goodtech (as described below) is primarily related to growth expectations, expected future profitability, the substantial skill and expertise of Goodtech's workforce and expected cost synergies.

The Chairman's report contains further information on the detailed operations of the Group during the year.

Significant changes in the state of affairs

During the year, the following changes occurred within the Group:

1 Acquisition of Goodtech GmbH:

- on 31 March 2019, the Group acquired 100% of the equity instruments of Goodtech GmbH (Goodtech), a Hamburg, Germany based business, thereby obtaining control. The acquisition was made to enhance the Group's position in the retail market for computer and telecommunications hardware in Europe. Goodtech is a significant business in Europe in the Group's targeted market. The cost of the acquisition was \$16.7m, \$16.1m in cash and \$0.6m relating to future payments contingent on future results.

2 Disposal of Highstreet Limited:

- on 30 September 2019, the Group disposed of its 100% equity interest in its subsidiary, Highstreet Limited. The subsidiary was classified as held for sale in the 2018 financial statements. There was a loss on disposal of \$29,000.

3 Issue of share capital:

- on 30 September 2019, the Group issued 1,500,000 shares as part of its capital raising program which resulted in proceeds of \$18.4m. Each share has the same terms and conditions as the existing ordinary shares.

Dividends

In respect of the current year, a fully franked interim dividend of \$3,000,000 (25c per share) was paid on 30 September 2019 (2018: \$Nil).

In addition to the interim dividend and since the end of the financial year, Directors have declared a fully franked final dividend of \$6,885,000 (50c per share) to be paid on 15 April 2019 (2018: \$Nil).

Events arising since the end of the reporting period

Apart from the final dividend declared, there are no other matters or circumstances that have arisen since the end of the year that have significantly affected or may significantly affect either:

- the entity's operations in future financial years
- the results of those operations in future financial years; or
- the entity's state of affairs in future financial years

Likely developments, business strategies and prospects

Based on the expected growth in online sales, as predicted by a number of prominent economic commentators, and the demand from customers for the latest technology, we expect significant increase in online sales for the next few years. The Group has implemented a number of strategies to benefit from this growth, including:

- upgrading our online sales portal
- further expanding our distribution networks
- further reducing manufacturing costs; and
- a strong marketing campaign

We have instigated an urgent upgrade of the Group's website and online sales portal. We have allocated \$3.8m for this upgrade, which will mostly be funded from retained earnings. We expect the upgrade to be completed in the next 12 months, to be followed by a strong marketing campaign.

We are continually considering ways of reducing the Group's cost of manufacturing. The Directors are giving consideration to a major upgrade of production-line technology to improve efficiency. The Directors expect to receive the results of a feasibility study within the next six months, and the various options will be considered at that time.

Looking ahead, the Group is currently engaged in a competitive tender process to supply the Australian government \$100m IT and telecommunication systems and offer integration and maintenance services over the next 10 years. If successful, manufacture and supply are expected to commence next year, significantly affecting future revenues. Given both the competitive nature of the tender, and the fact that the process is ongoing, we have utilised the exemption in s299A(3) and have not disclosed further details about the possible impact of the potential contract on the Group's business strategy and future prospects. We are relying on the exemption on the basis that disclosure of the potential financial impact on the Group arising from the outcome of the tender process is premature, and would be likely to result in other tender competitors gaining a commercial advantage, which would jeopardise the Group's prospects.

The material business risks faced by the Group that are likely to have an effect on the financial prospects of the Group, and how the Group manages these risks include:

- 1 **Reduction in demand from overseas markets:** given our reliance on the United Kingdom, USA and other overseas markets, this could have a significant impact on our financial results. Based on the views of prominent economic commentators, we do not anticipate any significant slowdown in these overseas economies for the next few years, but are currently investigating the option of expanding our sales into other emerging economies, such as China and India; and
- 2 **Technological obsolescence:** given the rapidly changing environment in which the Group operates, this could have a very significant impact on our financial results. We address this risk through investment in research and development and by constantly monitoring the market. With competitors constantly seeking to enter our market with improved designs, we see this risk increasing in the future.

Directors' meetings

The number of Directors' Meetings (including meetings of Committees of Directors) held during the year, and the number of meetings attended by each Director is as follows:

Director's name	Board Meetings		Audit and Risk Committee		Nomination and Remuneration Committee	
	A	B	A	B	A	B
John Smith	12	12	-	-	-	-
Beth King	12	12	4	4	1	1
Samantha Jones	12	11	4	4	1	1
Alison Fenech	12	12	-	-	-	-
Richard Williams	2	2	1	1	-*	-

* There have been no meetings of the Nomination and Remuneration Committee since the date of William Middleton's appointment to the Committee.

Where:

- **column A** is the number of meetings the Director was entitled to attend
- **column B** is the number of meetings the Director attended

Unissued shares under option

Unissued ordinary shares of IFRS Example Consolidated Financial Statements under option at the date of this report are:

Date options granted	Expiry date	Exercise price of shares (\$)	Number under option
5 January 2013	5 January 2020	5.74	90,749
1 January 2014	31 December 2020	6.24	29,175
1 February 2019	31 December 2021	7.61	100,000
			219,924

All options expire on the earlier of their expiry date or termination of the employee's employment. These options were issued under either the Star or Stay Program (described in Note 22.2 to the financial statements) and have been allotted to individuals on condition that they serve specified time periods as an employee of the Group before becoming entitled to exercise the options. These options do not entitle the holder to participate in any share issue of the Company.

Shares issued during or since the end of the year as a result of exercise

During or since the end of the financial year, the Company issued ordinary shares as a result of the exercise of options as follows (there were no amounts unpaid on the shares issued):

Date options granted	Issue price of shares (\$)	Number of shares issued
1 January 2015	6.24	270,000

CA 300(10)(b)
CA 300(10)(c)

CA 300(1)(d)
CA 300(1)(e)

CA 300(1)(f)

Remuneration Report (Refer Remuneration report checklist)

Environmental legislation

IFRS Example Consolidated Financial Statements operations are not subject to any particular or significant environmental regulation under a law of the Commonwealth or of a State or Territory in Australia.

Indemnities given to, and insurance premiums paid for, auditors and officers

Insurance of officers

During the year, IFRS Example Consolidated Financial Statements paid a premium to insure officers of the Group. The officers of the Group covered by the insurance policy include all Directors.

The liabilities insured are legal costs that may be incurred in defending civil or criminal proceedings that may be brought against the officers in their capacity as officers of the Group, and any other payments arising from liabilities incurred by the officers in connection with such proceedings, other than where such liabilities arise out of conduct involving a wilful breach of duty by the officers or the improper use by the officers of their position or of information to gain advantage for themselves or someone else to cause detriment to the Group.

Details of the amount of the premium paid in respect of insurance policies are not disclosed as such disclosure is prohibited under the terms of the contract.

The Group has not otherwise, during or since the end of the financial year, except to the extent permitted by law, indemnified or agreed to indemnify any current or former officer of the Group against a liability incurred as such by an officer.

Indemnities given to, and insurance premiums paid for, auditors and officers

Indemnity of auditors

The Group has agreed to indemnify its auditors, Grant Thornton, to the extent permitted by law, against any claim by a third party arising from the Group's breach of its agreement. The indemnity requires the Group to meet the full amount of any such liabilities including a reasonable amount of legal costs.

CA 299(1f)

CA 300(1)(g),(8)(b),
(9)(a),(f)

CA 300(9)(c)

CA
300(1)(g),(8)(b),(9)(a),(f)
)

CA 300(11B)/(11C)

Non-audit services

During the year, Grant Thornton Audit Pty Ltd, the Company's auditors, performed certain other services in addition to their statutory audit duties.

The Board has considered the non-audit services provided during the year by the auditor and, in accordance with written advice provided by resolution of the Audit and Risk Committee, is satisfied that the provision of those non-audit services during the year is compatible with, and did not compromise, the auditor independence requirements of the *Corporations Act 2001* for the following reasons:

- all non-audit services were subject to the corporate governance procedures adopted by the Company and have been reviewed by the Audit and Risk Committee to ensure they do not impact upon the impartiality and objectivity of the auditor
- the non-audit services do not undermine the general principles relating to auditor independence as set out in APES 110 *Code of Ethics for Professional Accountants*, as they did not involve reviewing or auditing the auditor's own work, acting in a management or decision-making capacity for the Company, acting as an advocate for the Company or jointly sharing risks and rewards

Details of the amounts paid to the auditors of the Company, Grant Thornton Audit Pty Ltd, and its related practices for audit and non-audit services provided during the year are set out in Note 27 to the financial statements.

CA 307C

A copy of the Auditor's Independence Declaration as required under s307C of the *Corporations Act 2001* is included on page 18 of this financial report and forms part of this Directors' Report.

CA 300(14)/(15)

Proceedings of behalf of the Company

No person has applied to the Court under section 237 of the *Corporations Act 2001* for leave to bring proceedings on behalf of the Company, or to intervene in any proceedings to which the Company is a party, for the purpose of taking responsibility on behalf of the Company for all or part of those proceedings.

ASIC Corporations
(Rounding in Financial /
Directors' Reports)
Instrument 2018/191

Rounding of amounts

IFRS Example Consolidated Financial Statements is a type of Company referred to in ASIC Corporations (Rounding in Financial / Directors' Reports) Instrument 2016/191 and therefore the amounts contained in this report and in the financial report have been rounded to the nearest \$1,000, or in certain cases, to the nearest dollar.

CA 298(2a)

Signed in accordance with a resolution of the Directors

CA 298(2c)

John Smith
Director

CA 298(2b)

28 February 2020

Auditor's Independence Declaration

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Sydney NSW 2000

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Sydney NSW 1230

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W www.grantthornton.com.au

Auditor's Independence Declaration to the Directors of IFRS Example Consolidated Financial Statements

In accordance with the requirements of section 307C of the *Corporations Act 2001*, as lead auditor for the audit of IFRS Example Consolidated Financial Statements for the year ended 31 December 2019, I declare that, to the best of my knowledge and belief, there have been:

- 1 No contraventions of the auditor independence requirements of the *Corporations Act 2001* in relation to the audit; and
- 2 No contraventions of any applicable code of professional conduct in relation to the audit.

GRANT THORNTON AUDIT PTY LTD
Chartered Accountants

A B Partner
Partner – Audit & Assurance

Sydney, 28 February 2020

Directors' Declaration

1 In the opinion of the Directors of IFRS Example Consolidated Financial Statements:

a The consolidated financial statements and notes of IFRS Example Consolidated Financial Statements are in accordance with the *Corporations Act 2001*, including:

CA 295(4)(d)(ii)

i Giving a true and fair view of its financial position as at 31 December 2019 and of its performance for the financial year ended on that date; and

CA 295(4)(d)(i)

ii Complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the *Corporations Regulations 2001*; and

CA 295(4)(c)

b There are reasonable grounds to believe that IFRS Example Consolidated Financial Statements will be able to pay its debts as and when they become due and payable.

CA 295(4)(e)
ASIC PN22

2 The Directors have been given the declarations required by Section 295A of the *Corporations Act 2001* from the Chief Executive Officer and Chief Financial Officer for the financial year ended 31 December 2019.

CA 295(4)(ca)

3 Note X confirms that the consolidated financial statements also comply with International Financial Reporting Standards.

CA 295(5)(a)

Signed in accordance with a resolution of the Directors.

CA 295(5)(c)

Director
Blake Smith

CA 295(5)(b)

Dated the 28th day of February 2019

Appendix C: Notes to the financial statements

1 General information and statement of compliance

The consolidated general purpose financial statements of the Group have been prepared in accordance with the requirements of the *Corporations Act 2001*, Australian Accounting Standards and other authoritative pronouncements of the Australian Accounting Standards Board (AASB). Compliance with Australian Accounting Standards results in full compliance with the International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB). IFRS Example Consolidated Financial Statements is a for-profit entity for the purpose of preparing the financial statements.

AAASB 1054.7-9
AAASB 101.16
AAASB 1054.8(b)

2 Summary of accounting policies

2.1 Rounding of amounts

The Parent Entity has applied the relief available to it under ASIC Corporations (Rounding in Financial/Directors' Reports) Instrument 2016/191 and accordingly, amounts in the financial statements and directors' report have been rounded off to the nearest \$1,000, or in certain cases, the nearest dollar.

ASIC Corporations
(Rounding in Financial/
Directors' Reports)
Instrument 2016/191
AASB 101.51(e)

3 Auditor remuneration

	2019 \$	2020 \$
CA 300(11Ba) / (11Ca)		
AASB 1054.10a	Audit and review of financial statements	
AASB 112.85		
	• auditors of IFRS Example Consolidated - Grant Thornton Australia	220,000
	• overseas Grant Thornton network firms	95,000
	Remuneration for audit and review of financial statements	315,000
AASB 1054.10b	Other services	
	Auditors of IFRS Example Consolidated – Grant Thornton Australia:	
	• taxation compliance	25,700
	Overseas Grant Thornton network firms:	
	• due diligence services	73,590
	Total other services remuneration	99,290
	Total auditor's remuneration	414,290

4 Franking credits –

		Parent	
		2019	2020
		\$'000	\$'000
AASB 1054.13	The amount of the franking credits available for subsequent reporting periods are:		
	• balance at the end of the reporting period	2,450	3,523
	• franking credits that will arise from the payment of the amount of provision for income tax	408	294
	• franking debits that will arise from the payment of dividends recognised as a liability at the end of the reporting period	-	-
	• franking credits that will arise from the receipt of dividends recognised as receivables at the end of reporting period	-	-
		2,858	3,817
AASB 1054.15	Where there are different classes of investors with different entitlements to imputation credits, disclosures shall be made about the nature of those entitlements for each class where this is relevant to an understanding of them		

5 Reconciliation of cash flows

AASB 1054.16

The reconciliation of cash flows is only required when the entity uses direct method to present its statement of cash flows.

5.1 Reconciliation of cash flows from operating activities

AASB 1054.16

	2019 \$'000	2020 \$'000
Reconciliation of cash flows from operating activities		
Cash flows from operating activities		
Profit for the period	15,473	13,246
Adjustments for:		
• depreciation, amortisation and impairment	7,942	6,826
• FV gains on financial assets / derivatives	(219)	373
• defined benefits plan adjustment	465	707
• changes in fair value of investment property	(310)	(175)
• share of profit of equity accounted investments	(60)	(12)
• bad debt expense	72	864
• foreign exchange differences	(937)	(1,164)
• acquisition costs included in investing	223	76
• return on plan assets	(2,445)	(2,417)
• net interest and dividends received included in investing and financing	221	439
• tax expense included in investing	244	140
Net changes in working capital:		
• change in inventories	7,823	6,764
• change in trade and other receivables	(281)	(573)
• change in other assets	(496)	547
• change in trade and other payables	(2,841)	(2,856)
• change in other employee obligations	(82)	23
• change in deferred tax	1,215	971
• change in provisions	(40)	(2,825)
Net cash from operating activities	25,967	20,954

AASB 107.43

In 2019, the Group acquired Goodtech GmbH. The consideration transferred included a contingent payment arrangement amounting to \$600,000 as of the acquisition date. The initial recognition of this liability and the subsequent unwinding of the discount of \$20,000 (2018: \$Nil) are non-cash transactions excluded from the statement of cash flows.

5.2 Reconciliation of liabilities arising from cash flows from financing activities

AASB 107.44A

	2018		Cash flows		Non-cash movements		2019
	\$'000	Proceeds \$'000	Repayments \$'000	Interest Paid \$'000	Fair Value Movement \$'000	Interest Expense \$'000	\$'000
Borrowings	29,609	1,441	(3,778)	(1,015)	3,115	1,015	30,387