

# Consolidated Statement of Financial Position

As at 30 June 2016

	Note	Consolidated	
		2016 \$'000	2015 \$'000
<b>Current assets</b>			
Cash and cash equivalents	4.5	8,472	9,989
Trade and other receivables	2.1	4,454	3,110
Other assets		4,883	3,703
<b>Total current assets</b>		<b>17,809</b>	<b>16,802</b>
<b>Non-current assets</b>			
Equity accounted investment		100	100 <sup>(1)</sup>
Trade and other receivables	2.1	413	423
Plant and equipment	2.2	15,244	14,466
Intangible assets	2.3	253,952	250,861 <sup>(1)</sup>
Deferred tax assets	1.4	–	401
<b>Total non-current assets</b>		<b>269,709</b>	<b>266,251</b>
<b>Total assets</b>		<b>287,518</b>	<b>283,053</b>
<b>Current liabilities</b>			
Trade and other payables	2.4	19,174	20,595 <sup>(1)</sup>
Borrowings	4.3	453	729
Current tax liability		9,685	3,920 <sup>(1)</sup>
Employee benefits	3.1	6,831	6,468
<b>Total current liabilities</b>		<b>36,143</b>	<b>31,712</b>
<b>Non-current liabilities</b>			
Trade and other payables	2.4	283	–
Borrowings	4.3	94,548	106,260
Employee benefits	3.1	952	1,056
Deferred tax liability	1.4	717	–
<b>Total non-current liabilities</b>		<b>96,500</b>	<b>107,316</b>
<b>Total liabilities</b>		<b>132,643</b>	<b>139,028</b>
<b>Net assets</b>		<b>154,875</b>	<b>144,025</b>
<b>Equity</b>			
Contributed equity	4.1	428,347	428,347
Reserves		(137,093)	(137,293)
Profits reserve		24,513	13,863
Retained earnings		(160,892)	(160,892)
<b>Total equity attributable to ordinary shareholders of Monash IVF Group limited</b>		<b>154,875</b>	<b>144,025</b>
<b>Total equity</b>		<b>154,875</b>	<b>144,025</b>

(1) Comparative information has been adjusted for changes in the acquisition accounting for Sydney Ultrasound for Women during the provisional period. Refer Section 5.1 for further information.

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