



Report of the Auditors	42
Consolidated Profit and Loss Account	43
Consolidated Balance Sheet	44
Company Balance Sheet	46
Consolidated Statement of Changes in Equity	47
Consolidated Cash Flow Statement	49
Notes to the Accounts	
1. General Information	52
2. Summary of Significant Accounting Policies	52
3. Financial Risk Management	73
4. Critical Accounting Estimates and Judgements	74
5. Turnover, Revenues and Segmental Information	76
6. Operating Profit/(Loss)	81
7. Finance Costs	81
8. Employee Benefit Expenses	82
9. Taxation	84
10. Profit/(Loss) Attributable to Equity Holders of the Company	85
11. Earnings/(Loss) Per Share	86
12. Intangible Assets	87
13. Leasehold Land and Land Use Rights	88
14. Property, Plant and Equipment	89
15. Investment Properties	91
16. Construction in Progress	92
17. Subsidiaries	92
18. Amount Due from an Indirectly Held Associate	92
19. Interest in an Associate	93
20. Interest in Joint Ventures	94
21. Available-for-sale Financial Assets/ Other Investments	95
22. Net Investment in Finance Leases	96
23. Inventories	97
24. Trade and Other Receivables	97
25. Investment Securities	98
26. Cash and Cash Equivalents	98
27. Share Capital	98
28. Reserves	101
29. Bank Borrowings – Unsecured	102
30. Deferred Taxation	103
31. Other Long-term Liabilities	104
32. Trade and Other Payables	105
33. Future Operating Lease Income	105
34. Operating Lease Commitments	106
35. Capital Commitments	106
36. Contingent Liabilities	107
37. Related Party Transactions	107
38. Approval of Accounts	109
Principal Subsidiaries, Associate and Joint Ventures	110
Major Investment Properties	112
Senior Management	113