

Financial Section

Independent Auditor's Report	36
Consolidated Profit and Loss Account	37
Consolidated Balance Sheet	38
Company Balance Sheet	40
Consolidated Statement of Changes in Equity	41
Consolidated Cash Flow Statement	43
Notes to the Accounts	
1. General Information	46
2. Summary of Significant Accounting Policies	46
3. Financial Risk Management	58
4. Critical Accounting Estimates and Judgments	59
5. Revenues and Segmental Information	60
6. Interest Income	64
7. Operating Profit	64
8. Finance Costs	64
9. Employee Benefit Expenses	65
10. Income Tax Expenses	68
11. Discontinued Operation	69
12. Profit Attributable to Equity Holders of the Company	69
13. Dividend	69
14. Earnings Per Share	70
15. Leasehold Land and Land Use Rights	72
16. Property, Plant and Equipment	73
17. Investment Properties	75
18. Construction in Progress	75
19. Interests in Subsidiaries	76
20. Amount Due from an Indirectly Held Associate	76
21. Interest in an Associate	76
22. Interests in Jointly Controlled Entities	77
23. Financial Assets at Fair Value Through Profit or Loss	79
24. Net Investment in Finance Leases	79
25. Inventories	80
26. Trade and Other Receivables	80
27. Derivative Financial Instruments	81
28. Properties Held for Sale	81
29. Cash and Cash Equivalents	81
30. Share Capital	82
31. Reserves	85
32. Bank Borrowings — Unsecured	86
33. Deferred Taxation	87
34. Other Long-term Liabilities	88
35. Trade and Other Payables	89
36. Future Operating Lease Income	90
37. Operating Lease Commitments	90
38. Capital Commitments	91
39. Contingent Liabilities	91
40. Related Party Transactions	92
41. Events after Balance Sheet Date	94
42. Comparatives	94
Principal Subsidiaries, an Associate and Jointly Controlled Entities	95
Major Investment Properties	97
Senior Management	98