

FINANCIAL REPORTS

Contents

153-162	Directors' Report			
163-167	Independent Auditor's Report			
168	Consolidated Statement of Profit or Loss			
169	Consolidated Statement of Profit or Loss and Other Comprehensive Income			
170-171	Consolidated Statement of Financial Position			
172-173	Consolidated Statement of Changes in Equity			
174	Consolidated Cash Flow Statement			
175-239	Notes to the Financial Statements			
175-192	1	Significant Accounting Policies	223	24 Bank Loans
192	2	Accounting Judgements and Estimates	223	25 Accounts Payable and Accruals
193	3	Revenue	224	26 Contingency Provision – Insurance
193	4	Other Income	224	27 Lease Liabilities
194-195	5	Profit before Taxation	224-225	28 Income Tax in the Consolidated Statement of Financial Position
195	6	Income Tax in the Consolidated Statement of Profit or Loss	226	29 Provision for Long Service Payments
196-197	7	Directors' Emoluments	226-229	30 Capital and Reserves
198	8	Individuals with Highest Emoluments	229	31 Commitments
198	9	Other Comprehensive Income	230-235	32 Financial Risk Management and Fair Values of Financial Instruments
199	10	Earnings per Share		33 Contingent Liabilities
199	11	Dividends	236	34 Material Related Party Transactions
200-202	12	Segment Reporting	236-238	35 Company-level Statement of Financial Position
203-208	13	Investment Properties, Investment Property under Development, Interest in Leasehold Land and Other Property, Plant and Equipment	238	36 Non-adjusting Event after the Reporting Period
208-209	14	Intangible Assets	239	37 Possible Impact of Amendments, New Standards and Interpretations Issued but not yet Effective for the Year Ended 31 December 2022
209	15	Goodwill		
210-212	16	Interest in Subsidiaries		
212-213	17	Interest in Associates		
214	18	Interest in Joint Venture		
215	19	Other Financial Assets		
215-217	20	Employee Retirement Benefits		
218-219	21	Equity-settled Share-based Transactions		
220	22	Accounts Receivable		
221-223	23	Bank Deposits and Cash		