## $^{/}$ Financial Reports $^{/}$

## Contents

117 – 126	Directors' Report					
127 – 131	Independent Auditor's Report					
132	Consolidated Statement of Profit or Loss					
133	Consolidated Statement of Profit or Loss and					
	Other Comprehensive Income					
134 – 135	Consolidated Statement of Financial Position					
136	Consolidated Statement of Changes in Equity					
137	Consolid	Consolidated Cash Flow Statement				
138 – 207	Notes to the Financial Statements					
138 – 154	1	Significant Accounting Policies	182 – 184	21	Equity-settled Share-based	
155	2	Accounting Estimates and Judgements			Transactions	
156	3	Revenue	184 – 186	22	Accounts Receivable	
156	4	Other Income	186 – 187	23	Cash and Cash Equivalents	
157	5	Profit before Taxation	187	24	Bank Loans	
158	6	Income Tax in the Consolidated	188	25	Accounts Payable and Accruals	
		Statement of Profit or Loss	188	26	Contingency Provision – Insurance	
159 – 160	7	Directors' Emoluments	189 – 190	27	Income Tax in the Consolidated	
161	8	Individuals with Highest Emoluments			Statement of Financial Position	
161	9	Other Comprehensive Income	190	28	Provision for Long Service Payments	
162	10	Earnings per Share	190 – 193	29	Capital and Reserves	
162 – 163	11	Dividends	193 – 194	30	Commitments	
163 – 165	12	Segment Reporting	195 – 201	31	Financial Risk Management and	
166 – 170	13	Investment Properties, Investment			Fair Values of Financial Instruments	
		Property under Development, Interest in	201	32	Contingent Liabilities	
		Leasehold Land and Other Property,	202 - 203	33	Material Related Party Transactions	
		Plant and Equipment	204	34	Company-level Statement of	
171	14	Intangible Assets			Financial Position	
172	15	Goodwill	205	35	Non-adjusting Event after the	
172	16	Non-current Prepayments			Reporting Period	
173 – 176	17	Interest in Subsidiaries	205 – 207	36	Possible Impact of Amendments,	
176 – 178	18	Interest in Associates			New Standards and Interpretations	
178	19	Other Financial Assets			Issued But Not Yet Effective for the	
179 – 182	20	Employee Retirement Benefits			Year Ended 31 December 2016	