

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 JUNE 2023

	Attributable to equity shareholders of the Company												Non-controlling interests	Total equity
	Share capital	Share premium	Capital and other reserves	Contributed surplus	ESOS reserve	Share option reserve	Exchange translation reserve	Fair value reserve	Hedging reserve	Revaluation reserve	Retained profits	Total		
	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000
At 1 July 2022	164,526	10,493	(68,118)	2,806	(39,017)	(541)	(599,718)	(754,505)	3,332	46,692	8,591,249	7,357,199	2,244,822	9,602,021
Profit for the year	-	-	-	-	-	-	-	-	-	-	433,930	433,930	34,039	467,969
Exchange translation differences relating to financial statements of foreign subsidiaries, associates and joint ventures	-	-	-	-	-	-	(70,685)	-	-	-	-	(70,685)	(2,179)	(72,864)
Changes in fair value of equity investments at FVOCI	-	-	-	-	-	-	-	(76,447)	-	-	-	(76,447)	-	(76,447)
Transfer upon disposal of equity investments at FVOCI	-	-	-	-	-	-	-	5,676	-	-	(5,676)	-	-	-
Changes in fair value of cash flow hedge	-	-	-	-	-	-	-	-	(133)	-	-	(133)	18	(115)
Changes in fair value on net investment hedge	-	-	-	-	-	-	-	-	12,525	-	-	12,525	6,213	18,738
Actuarial loss on defined benefit obligation	-	-	-	-	-	-	-	-	-	-	(7,515)	(7,515)	-	(7,515)
Share of other comprehensive income of associates	-	-	(1,221)	-	-	-	3,249	12,149	10	-	561	14,748	-	14,748
Total comprehensive income for the year	-	-	(1,221)	-	-	-	(67,436)	(58,622)	12,402	-	421,300	306,423	38,091	344,514
Transfer between reserves	-	-	19,040	-	-	-	-	-	-	-	(19,040)	-	-	-
Equity-settled share-based transactions	-	-	-	-	-	564	-	-	-	-	-	564	494	1,058
Acquisition of additional interests in subsidiaries	-	-	-	-	-	-	425	-	-	-	4,528	4,953	(12,279)	(7,326)
Distribution payment for perpetual securities	-	-	-	-	-	-	-	-	-	-	-	-	(13,560)	(13,560)
Accrued distribution for perpetual securities	-	-	-	-	-	-	-	-	-	-	(13,825)	(13,825)	13,825	-
Share-based payments	-	-	136	-	-	-	-	-	-	-	-	136	4	140
Capitalisation of shareholders' loan from non-controlling interests of a subsidiary	-	-	-	-	-	-	-	-	-	-	-	-	43,850	43,850
Share capital reduction in a subsidiary	-	-	-	-	-	-	-	-	-	-	-	-	(649)	(649)
Dividends paid to non-controlling interests by subsidiaries	-	-	-	-	-	-	-	-	-	-	-	-	(17,999)	(17,999)
Final dividend paid in respect of the prior year	-	-	-	-	-	-	-	-	-	-	(62,217)	(62,217)	-	(62,217)
Interim dividend paid in respect of the current year	-	-	-	-	-	-	-	-	-	-	(20,716)	(20,716)	-	(20,716)
At 30 June 2023	164,526	10,493	(50,163)	2,806	(39,017)	23	(666,729)	(813,127)	15,734	46,692	8,901,279	7,572,517	2,296,599	9,869,116

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FOR THE YEAR ENDED 30 JUNE 2023

	Attributable to equity shareholders of the Company												Non-controlling interests	Total equity
	Share capital	Share premium	Capital and other reserves	Contributed surplus	ESOS reserve	Share option reserve	Exchange translation reserve	Fair value reserve	Hedging reserve	Revaluation reserve	Retained profits	Total		
	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000
At 1 July 2021	164,526	10,493	(79,927)	2,806	(39,017)	(225)	(262,607)	(566,016)	(8,620)	46,692	8,431,360	7,699,465	2,216,525	9,915,990
Profit for the year	-	-	-	-	-	-	-	-	-	-	249,863	249,863	170,851	420,714
Exchange translation differences relating to financial statements of foreign subsidiaries, associates and joint ventures	-	-	-	-	-	-	(345,602)	-	-	-	-	(345,602)	(132,310)	(477,912)
Exchange translation reserve reclassified to profit or loss upon disposal of subsidiaries	-	-	-	-	-	-	(625)	-	-	-	-	(625)	(349)	(974)
Changes in fair value of equity investments at FVOCI	-	-	-	-	-	-	-	(136,500)	-	-	-	(136,500)	-	(136,500)
Transfer upon disposal of equity investments at FVOCI	-	-	-	-	-	-	-	(15,921)	-	-	15,921	-	-	-
Changes in fair value of cash flow hedge	-	-	-	-	-	-	-	-	4,211	-	-	4,211	884	5,095
Changes in fair value on net investment hedge	-	-	-	-	-	-	-	-	7,524	-	-	7,524	3,733	11,257
Actuarial gain on defined benefit obligation	-	-	-	-	-	-	-	-	-	-	4,150	4,150	69	4,219
Share of other comprehensive income of associates	-	-	(1,871)	-	-	-	9,116	(36,068)	217	-	285	(28,321)	-	(28,321)
Total comprehensive income for the year	-	-	(1,871)	-	-	-	(337,111)	(188,489)	11,952	-	270,219	(245,300)	42,878	(202,422)
Transfer between reserves	-	-	13,680	-	-	(178)	-	-	-	-	(13,502)	-	-	-
Equity-settled share-based transactions	-	-	-	-	-	(138)	-	-	-	-	-	(138)	(129)	(267)
Acquisition of additional interests in subsidiaries	-	-	-	-	-	-	-	-	-	-	64	64	(134)	(70)
Distribution payment for perpetual securities	-	-	-	-	-	-	-	-	-	-	-	-	(13,230)	(13,230)
Accrued distribution for perpetual securities	-	-	-	-	-	-	-	-	-	-	(13,659)	(13,659)	13,659	-
Dividends paid to non-controlling interests by subsidiaries	-	-	-	-	-	-	-	-	-	-	-	-	(14,747)	(14,747)
Final dividend paid in respect of the prior year	-	-	-	-	-	-	-	-	-	-	(62,562)	(62,562)	-	(62,562)
Interim dividend paid in respect of the current year	-	-	-	-	-	-	-	-	-	-	(20,776)	(20,776)	-	(20,776)
Refund of unclaimed dividends	-	-	-	-	-	-	-	-	-	-	105	105	-	105
At 30 June 2022	164,526	10,493	(68,118)	2,806	(39,017)	(541)	(599,718)	(754,505)	3,332	46,692	8,591,249	7,357,199	2,244,822	9,602,021

The notes on pages 77 to 173 form part of these financial statements.