

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 JUNE 2024

	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		
At 1 July 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	
Effect of changes of accounting policies – adopting HKFRS 17 by an associate	-	-	48	-	-	-	(1,181)	-	-	-	23,447	22,314	-	22,314	
Adjusted balance at 1 July 2023	164,526	10,493	(50,115)	2,806	(39,017)	23	(667,910)	(813,127)	15,734	46,692	8,924,726	7,594,831	2,296,599	9,891,430	
Profit for the year	-	-	-	-	-	-	-	-	-	-	458,581	458,581	11,009	469,590	
Exchange translation differences relating to financial statements of foreign subsidiaries, associates and joint ventures	-	-	-	-	-	-	(18,340)	-	-	-	-	(18,340)	(2,613)	(20,953)	
Exchange translation reserve reclassified to profit or loss upon disposal of subsidiaries and joint ventures	-	-	-	-	-	-	9,611	-	-	-	-	9,611	5,403	15,014	
Changes in fair value of equity investments at FVOCI	-	-	-	-	-	-	(78,233)	-	-	-	-	(78,233)	-	(78,233)	
Transfer upon disposal of equity investments at FVOCI	-	-	-	-	-	-	8,787	-	-	-	(8,787)	-	-	-	
Changes in fair value of cash flow hedge	-	-	-	-	-	-	-	(1,074)	-	-	-	(1,074)	95	(979)	
Changes in fair value on net investment hedge	-	-	-	-	-	-	-	-	327	-	-	327	227	554	
Actuarial gain on defined benefit obligation	-	-	-	-	-	-	-	-	-	-	321	321	-	321	
Share of other comprehensive income of associates	-	-	(230)	-	-	-	136	13,678	-	-	143	13,727	-	13,727	
Total comprehensive income for the year	-	-	(230)	-	-	-	(8,593)	(55,768)	(747)	-	450,258	384,920	14,121	399,041	
Transfer between reserves	-	-	13,994	-	-	-	-	520	-	-	(14,514)	-	-	-	
Equity-settled share-based transactions	-	-	2,679	-	-	827	-	-	-	-	-	3,506	806	4,312	
Acquisition of additional interests in subsidiaries	-	-	-	-	-	-	75	-	-	-	12,474	12,549	(24,389)	(11,840)	
Distribution payment for perpetual securities	-	-	-	-	-	-	-	-	-	-	-	-	(13,561)	(13,561)	
Accrued distribution for perpetual securities	-	-	-	-	-	-	-	-	-	-	(13,598)	(13,598)	13,598	-	
Capitalisation of shareholders' loan from non-controlling interests of a subsidiary	-	-	-	-	-	-	-	-	-	-	-	-	27	27	
Dividends paid to non-controlling interests by subsidiaries	-	-	-	-	-	-	-	-	-	-	-	-	(20,724)	(20,724)	
Final dividend paid in respect of the prior year	-	-	-	-	-	-	-	-	-	-	(104,339)	(104,339)	-	(104,339)	
Interim dividend paid in respect of the current year	-	-	-	-	-	-	-	-	-	-	(20,783)	(20,783)	-	(20,783)	
Refund of unclaimed dividends	-	-	-	-	-	-	-	-	-	-	137	137	-	137	
At 30 June 2024	164,526	10,493	(33,672)	2,806	(39,017)	850	(676,428)	(868,375)	14,987	46,692	9,234,361	7,857,223	2,266,477	10,123,700	

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FOR THE YEAR ENDED 30 JUNE 2024

	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		
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	
Effect of changes of accounting policies - adopting HKFRS 17 by an associate	-	-	94	-	-	-	-	-	-	-	18,403	18,497	-	18,497	
Adjusted balance at 1 July 2022	164,526	10,493	(68,024)	2,806	(39,017)	(541)	(599,718)	(754,505)	3,332	46,692	8,609,652	7,375,696	2,244,822	9,620,518	
Profit for the year	-	-	-	-	-	-	-	-	-	-	438,974	438,974	34,039	473,013	
Exchange translation differences relating to financial statements of foreign subsidiaries, associates and joint ventures	-	-	-	-	-	-	(71,866)	-	-	-	-	(71,866)	(2,179)	(74,045)	
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	-	-	(1,267)	-	-	-	3,249	12,149	10	-	561	14,702	-	14,702	
Total comprehensive income for the year	-	-	(1,267)	-	-	-	(68,617)	(58,622)	12,402	-	426,344	310,240	38,091	348,331	
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	(50,115)	2,806	(39,017)	23	(667,910)	(813,127)	15,734	46,692	8,924,726	7,594,831	2,296,599	9,891,430	

The notes on pages 77 to 177 form part of these financial statements.