

# CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AT 30 JUNE 2024

	Note	2024 US\$'000	2023 (Restated) US\$'000	2024 HK\$'000 (note 1(c))	2023 (Restated) HK\$'000 (note 1(c))
<b>NON-CURRENT ASSETS</b>					
Investment properties	14	4,952,477	4,718,560	38,672,655	36,974,636
Other property, plant and equipment	14	1,530,833	1,516,728	11,953,892	11,885,081
Right-of-use assets	15	729,664	720,258	5,697,764	5,643,942
Interest in associates and joint ventures	18	2,193,493	1,860,850	17,128,438	14,581,621
Equity investments at FVOCI	20	626,042	733,893	4,888,605	5,750,786
Deferred tax assets	35	109,581	128,819	855,691	1,009,426
Intangible assets	16	850,220	865,675	6,639,155	6,783,429
Goodwill	21	305,229	304,937	2,383,457	2,389,486
Pensions surplus	33	9,343	8,430	72,957	66,058
		<b>11,306,882</b>	10,858,150	<b>88,292,614</b>	85,084,465
<b>CURRENT ASSETS</b>					
Development properties	22	1,827,610	2,561,266	14,271,350	20,070,080
Properties held for sale	23	207,870	212,616	1,623,205	1,666,059
Inventories	24	55,052	48,971	429,887	383,737
Deposits for land	25	-	129,118	-	1,011,769
Contract assets	26	523,801	28,584	4,090,231	223,984
Trade and other receivables	27	274,501	220,189	2,143,510	1,725,401
Tax recoverable	8(d)	12,700	20,113	99,171	157,605
Trading financial assets	28	1,232,723	1,233,159	9,626,026	9,663,034
Cash and short term funds	29	1,909,223	1,635,097	14,908,645	12,812,620
Assets held for sale	30	428	-	3,342	-
		<b>6,043,908</b>	6,089,113	<b>47,195,367</b>	47,714,289
<b>CURRENT LIABILITIES</b>					
Contract liabilities	26	206,565	217,329	1,613,014	1,702,990
Trade and other payables	31	727,563	640,975	5,681,358	5,022,680
Bank loans and other borrowings	32	1,800,637	1,019,344	14,060,724	7,987,580
Taxation	8(d)	11,502	35,913	89,816	281,414
Provisions and other liabilities	33	17,791	16,829	138,925	131,872
Lease liabilities	34	50,756	62,223	396,341	487,579
		<b>2,814,814</b>	1,992,613	<b>21,980,178</b>	15,614,115
<b>NET CURRENT ASSETS</b>		<b>3,229,094</b>	4,096,500	<b>25,215,189</b>	32,100,174
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>14,535,976</b>	14,954,650	<b>113,507,803</b>	117,184,639

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<b>NON-CURRENT LIABILITIES</b>					
Bank loans and other borrowings	32	2,929,200	3,689,265	22,873,391	28,909,081
Amount due to non-controlling interests		373,490	318,283	2,916,490	2,494,066
Provisions and other liabilities	33	55,385	53,862	432,488	422,063
Deferred tax liabilities	35	71,915	26,712	561,566	209,315
Lease liabilities	34	982,286	975,098	7,670,426	7,640,868
		<b>4,412,276</b>	5,063,220	<b>34,454,361</b>	39,675,393
<b>NET ASSETS</b>					
		<b>10,123,700</b>	9,891,430	<b>79,053,442</b>	77,509,246
<b>CAPITAL AND RESERVES</b>					
Share capital	36(c)	164,526	164,526	1,284,742	1,289,226
Reserves		7,692,697	7,430,305	60,070,348	58,223,870
Total equity attributable to equity shareholders of the Company		<b>7,857,223</b>	7,594,831	<b>61,355,090</b>	59,513,096
Non-controlling interests		<b>2,266,477</b>	2,296,599	<b>17,698,352</b>	17,996,150
<b>TOTAL EQUITY</b>					
		<b>10,123,700</b>	9,891,430	<b>79,053,442</b>	77,509,246

Approved and authorised for issue by the Board of Directors on 26 September 2024.

**KWEK Leng Hai**  
**Christian K. NOTHHAFT**  
Directors

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