

## UNAUDITED CONSOLIDATED STATEMENT OF FINANCIAL POSITION OF THE TRUST AND OF THE COMPANY

At 30 June 2016

(Expressed in Hong Kong dollars)

	Note	(Unaudited) 30 June 2016 \$ million	(Audited) 31 December 2015 \$ million
<b>Non-current assets</b>			
Property, plant and equipment		64,084	64,521
Interests in leasehold land held for own use under finance leases		6,376	6,472
		<u>70,460</u>	<u>70,993</u>
Goodwill	12	33,623	33,623
Derivative financial instruments	17	550	314
Employee retirement benefit scheme assets		577	580
Deferred tax assets		2	6
		<u>105,212</u>	<u>105,516</u>
<b>Current assets</b>			
Inventories		858	882
Trade and other receivables	13	1,665	1,160
Bank deposits and cash	14	307	6,157
		<u>2,830</u>	<u>8,199</u>
<b>Current liabilities</b>			
Trade and other payables	15	(2,273)	(2,586)
Fuel Clause Recovery Account		(3,262)	(2,283)
Current portion of bank loans and other interest-bearing borrowings	16	(6,400)	(900)
Current tax payable		(593)	(360)
		<u>(12,528)</u>	<u>(6,129)</u>
<b>Net current (liabilities)/assets</b>		<u>(9,698)</u>	<u>2,070</u>
<b>Total assets less current liabilities</b>		<u>95,514</u>	<u>107,586</u>
<b>Non-current liabilities</b>			
Bank loans and other interest-bearing borrowings	16	(34,560)	(46,317)
Derivative financial instruments	17	(363)	(207)
Customers' deposits		(2,022)	(2,001)
Deferred tax liabilities		(9,091)	(9,247)
Employee retirement benefit scheme liabilities		(596)	(587)
		<u>(46,632)</u>	<u>(58,359)</u>
<b>Scheme of Control Fund and Reserve</b>	18	<u>(585)</u>	<u>(215)</u>
<b>Net assets</b>		<u>48,297</u>	<u>49,012</u>
<b>Capital and reserves</b>			
Share capital	19	8	8
Reserves		48,289	49,004
<b>Total equity</b>		<u>48,297</u>	<u>49,012</u>

The notes on pages 16 to 29 form part of these unaudited consolidated interim financial statements.

As explained in note 3, the unaudited consolidated interim financial statements of the Trust and the unaudited consolidated interim financial statements of the Company are presented together.