

Consolidated Statement of Financial Position

As at December 31, 2022

	Notes	2022 US\$'000	2021 US\$'000
Non-current assets			
Property, plant and equipment	16	2,085,871	1,852,886
Right of use assets	17	683,289	553,365
Goodwill	18	598,674	577,237
Intangible assets	19	1,124,013	849,785
Interest in an associate	21	2,029	2,026
Financial assets at fair value through profit or loss	22	9,744	4,959
Deposits		177,300	—
Finance lease receivables	23	8,487	—
Derivative financial instruments	29	8,002	8,302
Deferred tax assets	42	81,082	97,436
		4,778,491	3,945,996
Current assets			
Inventories	24	5,084,951	4,849,792
Right to returned goods asset	25	10,563	9,692
Trade and other receivables	26	1,639,563	2,022,278
Deposits and prepayments		232,127	151,443
Bills receivable	27	6,887	7,643
Finance lease receivables	23	2,589	—
Tax recoverable		36,231	29,874
Trade receivables from an associate	28	5,026	6,600
Derivative financial instruments	29	76,774	93,554
Financial assets at fair value through profit or loss	22	13,466	16,272
Bank balances, deposits and cash	30	1,428,930	1,874,401
		8,537,107	9,061,549
Current liabilities			
Trade and other payables	31	3,777,427	3,991,797
Bills payable	32	20,267	47,549
Warranty provision	33	205,350	182,765
Tax payable		56,750	56,123
Derivative financial instruments	29	50,474	8,282
Lease liabilities	34	139,520	115,194
Discounted bills with recourse	35	2,003	1,857
Unsecured borrowings – due within one year	38	1,952,947	2,252,636
Refund liabilities from right of return	25	17,577	22,767
		6,222,315	6,678,970
Net current assets		2,314,792	2,382,579
Total assets less current liabilities		7,093,283	6,328,575

	Notes	2022 US\$'000	2021 US\$'000
Capital and Reserves			
Share capital	39	684,710	683,395
Reserves		4,520,771	4,039,123
Equity attributable to Owners of the Company and total equity		5,205,481	4,722,518
Non-current Liabilities			
Lease liabilities	34	565,561	439,006
Unsecured borrowings – due after one year	38	1,198,002	1,028,351
Retirement benefit obligations	41	47,671	76,139
Other payables	31	60,346	48,502
Deferred tax liabilities	42	16,222	14,059
		1,887,802	1,606,057
Total equity and non-current liabilities		7,093,283	6,328,575

The consolidated financial statements on pages 89 to 182 were approved and authorized for issue by the Board of Directors on March 1, 2023 and are signed on its behalf by:

Chi Chung Chan
Group Executive Director

Stephan Horst Pudwill
Vice Chairman