

Consolidated Statement of Financial Position

As at 30 June 2018

	Notes	2018 HK\$'000	2017 (restated)* HK\$'000
ASSETS			
Non-current assets			
Property, plant and equipment	14	412,242	495,867
Land use rights	15	21,230	21,655
Investment property	16	11,620	–
Intangible assets	17	52,796	51,507
Deposits		–	2,038
Deferred income tax assets	18	14,329	11,752
Available-for-sale financial assets	19	–	47,654
		512,217	630,473
Current assets			
Inventories	20	26,006	25,632
Amounts due from customers for contract works	21	343,029	141,678
Trade and other receivables	22	1,278,947	1,051,136
Financial assets at fair value through profit or loss	23	–	31,489
Amount due from a related company	24	–	1,500
Available-for-sale financial assets	19	–	20,327
Cash and bank balances	25	407,561	1,114,052
		2,055,543	2,385,814
Total assets		2,567,760	3,016,287
EQUITY			
Share capital	26	45,000	45,000
Reserves	27	592,350	1,025,718
Total equity		637,350	1,070,718

* Comparative figures have been restated for the Group's application of merger accounting for business combinations under common control. Details of the restatements are set out in Note 2.1(iii) to the consolidated financial statements.

The notes on pages 83 to 153 are an integral part of these consolidated financial statements.

Consolidated Statement of Financial Position *(Continued)*

As at 30 June 2018

	Notes	2018 HK\$'000	2017 (restated)* HK\$'000
LIABILITIES			
Non-current liabilities			
Deferred income tax liabilities	18	25,419	28,437
Long service payment liabilities	29	21,320	34,479
		46,739	62,916
Current liabilities			
Amounts due to customers for contract works	21	475,397	417,597
Amount due to a related company	24	–	90,845
Borrowings	30	–	30,000
Trade and other payables	28	1,343,323	1,279,516
Taxation payable		64,951	64,695
		1,883,671	1,882,653
Total liabilities		1,930,410	1,945,569
Total equity and liabilities		2,567,760	3,016,287
Net current assets		171,872	503,161
Total assets less current liabilities		684,089	1,133,634

* Comparative figures have been restated for the Group's application of merger accounting for business combinations under common control. Details of the restatements are set out in Note 2.1(iii) to the consolidated financial statements.

The notes on pages 83 to 153 are an integral part of these consolidated financial statements.

The consolidated financial statements on pages 77 to 153 were approved by the Board of Directors on 26 September 2018 and were signed on its behalf.

Lam Wai Hon, Patrick
Director

Poon Lock Kee, Rocky
Director