

# Consolidated Statement of Financial Position

As at 30 June 2020

	Notes	2020 HK\$'000	2019 (restated)* HK\$'000
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	15	371,873	406,957
Investment property	16	10,850	11,235
Right-of-use assets	17	72,177	–
Land use rights	18	–	20,432
Other intangible assets	19	76,503	78,137
Interests in an associate	20	45	79
Interests in joint ventures	21	1,049	934
Deferred income tax assets	22	11,083	9,337
Pension assets	23	3,146	2,849
		<b>546,726</b>	529,960
<b>Current assets</b>			
Trade and other receivables	24	1,502,962	1,529,692
Contract assets	25	388,390	290,822
Inventories	26	52,225	40,206
Cash and bank balances	27	700,946	562,205
		<b>2,644,523</b>	2,422,925
<b>Total assets</b>		<b>3,191,249</b>	2,952,885
<b>EQUITY</b>			
Ordinary shares	28	45,000	45,000
Convertible preference shares	28	140,900	–
Reserves	29	258,723	809,267
Shareholders' funds		<b>444,623</b>	854,267
Non-controlling interests		93	67
<b>Total equity</b>		<b>444,716</b>	854,334

\* 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(iv) to the consolidated financial statements.

The notes on pages 85 to 177 are an integral part of these consolidated financial statements.

# Consolidated Statement of Financial Position

As at 30 June 2020

	Notes	2020 HK\$'000	2019 (restated)* HK\$'000
<b>LIABILITIES</b>			
<b>Non-current liabilities</b>			
Borrowings	30	463,243	–
Lease liabilities	17	20,331	–
Long service payment liabilities	31	32,277	31,849
Deferred income tax liabilities	22	24,446	29,415
		<b>540,297</b>	61,264
<b>Current liabilities</b>			
Trade and other payables	32	1,639,326	1,718,602
Contract liabilities	25	454,801	224,119
Borrowings	30	–	30,000
Current portion of lease liabilities	17	41,060	–
Taxation payable		71,049	64,566
		<b>2,206,236</b>	2,037,287
<b>Total liabilities</b>		<b>2,746,533</b>	2,098,551
<b>Total equity and liabilities</b>		<b>3,191,249</b>	2,952,885
<b>Net current assets</b>		<b>438,287</b>	385,638
<b>Total assets less current liabilities</b>		<b>985,013</b>	915,598

\* 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(iv) to the consolidated financial statements.

The notes on pages 85 to 177 are an integral part of these consolidated financial statements.

The consolidated financial statements on pages 79 to 177 were approved by the Board of Directors on 25 September 2020 and were signed on its behalf.

Lam Wai Hon, Patrick  
Director

Poon Lock Kee, Rocky  
Director