

Consolidated Statement of Financial Position

As at 30 June 2021

		2021	2020
	Notes	HK\$'000	(restated)* HK\$'000
ASSETS			
Non-current assets			
Property, plant and equipment	14	45,157	375,910
Investment property	15	–	10,850
Right-of-use assets	16	58,820	74,051
Other intangible assets	17	185,079	109,122
Interests in associates	18	200	197
Interests in joint ventures	19	950	1,049
Deferred income tax assets	20	15,006	12,157
Pension assets	21	6,032	3,146
		311,244	586,482
Current assets			
Trade and other receivables	22	1,671,095	1,814,481
Contract assets	23	499,002	391,301
Inventories	24	18,994	53,033
Cash and bank balances	25	549,890	894,815
		2,738,981	3,153,630
Total assets		3,050,225	3,740,112
EQUITY			
Ordinary shares	26	45,000	45,000
Convertible preference shares	26	140,900	140,900
Reserves	27	(108,386)	530,464
Shareholders' funds		77,514	716,364
Non-controlling interests	28	22,000	93
Total equity		99,514	716,457

* 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)(a) to the consolidated financial statements.

The notes on pages 87 to 198 are an integral part of these consolidated financial statements.

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As at 30 June 2021

	Notes	2021 HK\$'000	2020 (restated)* HK\$'000
LIABILITIES			
Non-current liabilities			
Borrowings	29	150,000	463,243
Lease liabilities	16	20,198	20,433
Long service payment liabilities	30	42,232	49,149
Deferred income tax liabilities	20	22,702	27,156
Pension liabilities	21	–	742
		235,132	560,723
Current liabilities			
Trade and other payables	31	1,917,290	1,821,816
Contract liabilities	23	466,045	503,484
Borrowings	29	233,812	–
Current portion of lease liabilities	16	22,677	42,865
Taxation payable		75,755	94,767
		2,715,579	2,462,932
Total liabilities		2,950,711	3,023,655
Total equity and liabilities		3,050,225	3,740,112
Net current assets		23,402	690,698
Total assets less current liabilities		334,646	1,277,180

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The consolidated financial statements on pages 81 to 198 were approved by the Board of Directors on 27 September 2021 and were signed on its behalf.

Lam Wai Hon, Patrick
Director

Poon Lock Kee, Rocky
Director