

# Consolidated Statement of Financial Position

As at 30 June 2022

	Notes	2022 HK\$'000	2021 HK\$'000
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	14	40,680	45,157
Right-of-use assets	15	115,563	58,820
Other intangible assets	16	180,823	185,079
Interests in associates	17	199	200
Interests in joint ventures	18	1,219	950
Deferred income tax assets	19	12,230	15,006
Pension assets	20	3,553	6,032
		<b>354,267</b>	<b>311,244</b>
<b>Current assets</b>			
Trade and other receivables	21	2,015,769	1,671,095
Contract assets	22	438,717	499,002
Inventories	23	23,514	18,994
Cash and bank balances	24	767,037	549,890
		<b>3,245,037</b>	<b>2,738,981</b>
<b>Total assets</b>		<b>3,599,304</b>	<b>3,050,225</b>
<b>EQUITY</b>			
Ordinary shares	25	45,000	45,000
Convertible preference shares	25	140,900	140,900
Reserves	26	227,554	(108,386)
Shareholders' funds		413,454	77,514
Non-controlling interests	27	23,320	22,000
<b>Total equity</b>		<b>436,774</b>	<b>99,514</b>

The notes on pages 95 to 198 are an integral part of these consolidated financial statements.

# Consolidated Statement of Financial Position

As at 30 June 2022

	Notes	2022 HK\$'000	2021 HK\$'000
<b>LIABILITIES</b>			
<b>Non-current liabilities</b>			
Borrowings	28	263,478	150,000
Lease liabilities	15	55,987	20,198
Long service payment liabilities	29	44,040	42,232
Deferred income tax liabilities	19	21,284	22,702
Pension liabilities	20	1,031	–
		<b>385,820</b>	<b>235,132</b>
<b>Current liabilities</b>			
Trade and other payables	30	2,013,922	1,917,290
Contract liabilities	22	499,766	466,045
Borrowings	28	140,000	233,812
Current portion of lease liabilities	15	44,607	22,677
Taxation payable		78,415	75,755
		<b>2,776,710</b>	<b>2,715,579</b>
<b>Total liabilities</b>		<b>3,162,530</b>	<b>2,950,711</b>
<b>Total equity and liabilities</b>		<b>3,599,304</b>	<b>3,050,225</b>
<b>Net current assets</b>		<b>468,327</b>	<b>23,402</b>
<b>Total assets less current liabilities</b>		<b>822,594</b>	<b>334,646</b>

The notes on pages 95 to 198 are an integral part of these consolidated financial statements.

The consolidated financial statements on pages 89 to 198 were approved by the Board of Directors on 5 September 2022 and were signed on its behalf.

Lam Wai Hon, Patrick  
Director

Poon Lock Kee, Rocky  
Director