

# Consolidated Statement of Financial Position

As at 30 June 2023

	Notes	2023 HK\$'000	2022 HK\$'000
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	14	57,415	40,680
Right-of-use assets	15	87,696	115,563
Other intangible assets	16	176,870	180,823
Interests in associates	17	234	199
Interests in joint ventures	18	956	1,219
Deferred income tax assets	19	11,292	12,230
Pension assets	20	3,554	3,553
		<b>338,017</b>	<b>354,267</b>
<b>Current assets</b>			
Trade and other receivables	21	2,318,986	2,015,769
Contract assets	22	560,239	438,717
Inventories	23	21,291	23,514
Cash and bank balances	24	751,901	767,037
		<b>3,652,417</b>	<b>3,245,037</b>
<b>Total assets</b>		<b>3,990,434</b>	<b>3,599,304</b>
<b>EQUITY</b>			
Ordinary shares	25	45,000	45,000
Convertible preference shares	25	140,900	140,900
Reserves	26	513,252	227,554
Shareholders' funds		<b>699,152</b>	<b>413,454</b>
Non-controlling interests	27	269	23,320
<b>Total equity</b>		<b>699,421</b>	<b>436,774</b>

The notes on pages 111 to 201 are an integral part of these consolidated financial statements.

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As at 30 June 2023

	Notes	2023 HK\$'000	2022 HK\$'000
<b>LIABILITIES</b>			
<b>Non-current liabilities</b>			
Borrowings	28	263,658	263,478
Lease liabilities	15	28,174	55,987
Long service payment liabilities	29	46,794	44,040
Deferred income tax liabilities	19	22,173	21,284
Pension liabilities	20	1,229	1,031
		<b>362,028</b>	<b>385,820</b>
<b>Current liabilities</b>			
Trade and other payables	30	2,042,773	2,013,922
Contract liabilities	22	716,295	499,766
Borrowings	28	18,377	140,000
Current portion of lease liabilities	15	45,784	44,607
Taxation payable		105,756	78,415
		<b>2,928,985</b>	<b>2,776,710</b>
<b>Total liabilities</b>		<b>3,291,013</b>	<b>3,162,530</b>
<b>Total equity and liabilities</b>		<b>3,990,434</b>	<b>3,599,304</b>
<b>Net current assets</b>		<b>723,432</b>	<b>468,327</b>
<b>Total assets less current liabilities</b>		<b>1,061,449</b>	<b>822,594</b>

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The consolidated financial statements on pages 105 to 201 were approved by the Board of Directors on 27 September 2023 and were signed on its behalf.

Lam Wai Hon, Patrick  
Director

Poon Lock Kee, Rocky  
Director