

Consolidated Statement of Financial Position

As at 30 June 2024

	Notes	2024 HK\$'000	2023 HK\$'000
ASSETS			
Non-current assets			
Property, plant and equipment	14	65,425	57,415
Right-of-use assets	15	51,962	87,696
Other intangible assets	16	173,021	176,870
Interests in associates	17	218	234
Interests in joint ventures	18	1,171	956
Deferred income tax assets	19	9,445	11,292
Pension assets	20	3,329	3,554
		304,571	338,017
Current assets			
Trade and other receivables	21	2,427,496	2,318,986
Contract assets	22	598,739	560,239
Inventories	23	17,578	21,291
Cash and bank balances	24	601,288	751,901
		3,645,101	3,652,417
Total assets		3,949,672	3,990,434
EQUITY			
Ordinary shares	25	45,000	45,000
Convertible preference shares	25	140,900	140,900
Reserves	26	802,645	513,252
Shareholders' funds		988,545	699,152
Non-controlling interests	27	327	269
Total equity		988,872	699,421

The notes on pages 116 to 209 are an integral part of these consolidated financial statements.

	Notes	2024 HK\$'000	2023 HK\$'000
LIABILITIES			
Non-current liabilities			
Lease liabilities	15	10,027	28,174
Long service payment liabilities	28	56,687	46,794
Deferred income tax liabilities	19	21,489	22,173
Pension liabilities	20	1,480	1,229
Borrowings	29	–	263,658
		89,683	362,028
Current liabilities			
Trade and other payables	30	2,115,466	2,042,773
Contract liabilities	22	392,918	716,295
Borrowings	29	235,789	18,377
Current portion of lease liabilities	15	30,783	45,784
Taxation payable		96,161	105,756
		2,871,117	2,928,985
Total liabilities		2,960,800	3,291,013
Total equity and liabilities		3,949,672	3,990,434
Net current assets		773,984	723,432
Total assets less current liabilities		1,078,555	1,061,449

The notes on pages 116 to 209 are an integral part of these consolidated financial statements.

The consolidated financial statements on pages 110 to 209 were approved by the Board of Directors on 13 September 2024 and were signed on its behalf.

Lam Wai Hon, Patrick
Director

Doo William Junior Guilherme
Director