

# Condensed Consolidated Statement of Financial Position — Unaudited

	Notes	As at 31 December 2023 HK\$'000 (Unaudited)	As at 30 June 2023 HK\$'000 (Audited)
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	11	53,923	57,415
Right-of-use assets	11	71,950	87,696
Other intangible assets	11	174,944	176,870
Interests in associates		226	234
Interests in joint ventures		1,087	956
Deferred income tax assets		10,861	11,292
Pension assets		2,985	3,554
		<b>315,976</b>	338,017
<b>Current assets</b>			
Trade and other receivables	12	2,435,203	2,318,986
Contract assets		577,280	560,239
Inventories		18,675	21,291
Cash and bank balances	13	512,567	751,901
		<b>3,543,725</b>	3,652,417
<b>Total assets</b>		<b>3,859,701</b>	3,990,434
<b>EQUITY</b>			
Ordinary shares	14	45,000	45,000
Convertible preference shares	14	140,900	140,900
Reserves		666,381	513,252
Shareholders' funds		852,281	699,152
Non-controlling interests		294	269
<b>Total equity</b>		<b>852,575</b>	699,421

The notes on pages 48 to 73 are an integral part of these condensed consolidated interim financial statements.

	Note	As at 31 December 2023 HK\$'000 (Unaudited)	As at 30 June 2023 HK\$'000 (Audited)
<b>LIABILITIES</b>			
<b>Non-current liabilities</b>			
Lease liabilities		17,470	28,174
Long service payment liabilities		46,367	46,794
Deferred income tax liabilities		20,898	22,173
Pension liabilities		1,456	1,229
Borrowings		–	263,658
		<b>86,191</b>	<b>362,028</b>
<b>Current liabilities</b>			
Trade and other payables	15	1,973,273	2,042,773
Contract liabilities		565,000	716,295
Borrowings		277,254	18,377
Current portion of lease liabilities		43,239	45,784
Taxation payable		62,169	105,756
		<b>2,920,935</b>	<b>2,928,985</b>
<b>Total liabilities</b>		<b>3,007,126</b>	<b>3,291,013</b>
<b>Total equity and liabilities</b>		<b>3,859,701</b>	<b>3,990,434</b>
<b>Net current assets</b>		<b>622,790</b>	<b>723,432</b>
<b>Total assets less current liabilities</b>		<b>938,766</b>	<b>1,061,449</b>

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