

Consolidated Statement of Financial Position

As at 30 June 2017

	Note	As at 30 June 2017 HK\$'000	2016 (restated)* HK\$'000	As at 1 July 2015 (restated)* HK\$'000
ASSETS				
Non-current assets				
Property, plant and equipment	14	382,754	94,414	81,256
Land use rights	15	21,655	23,087	24,075
Intangible assets	16	34,951	35,321	35,691
Deferred income tax assets	17	11,725	4,581	268
Available-for-sale financial assets	18	47,654	–	–
		498,739	157,403	141,290
Current assets				
Inventories	19	23,034	17,733	18,074
Amounts due from customers for contract works	20	141,678	317,082	113,818
Trade and other receivables	21	830,792	842,276	674,558
Financial assets at fair value through profit or loss	22	31,489	–	–
Available-for-sale financial assets	18	20,327	–	–
Cash and bank balances	23	978,322	1,325,926	612,526
		2,025,642	2,503,017	1,418,976
Total assets		2,524,381	2,660,420	1,560,266
EQUITY				
Share capital	24	45,000	45,000	30,000
Reserves	25	867,508	777,841	389,194
Total equity		912,508	822,841	419,194
LIABILITIES				
Non-current liabilities				
Deferred income tax liabilities	17	17,493	29,817	22,521
Current liabilities				
Amounts due to customers for contract works	20	417,597	1,138,368	487,977
Trade and other payables	26	1,125,626	654,923	614,384
Taxation payable		51,157	14,471	16,190
		1,594,380	1,807,762	1,118,551
Total liabilities		1,611,873	1,837,579	1,141,072
Total equity and liabilities		2,524,381	2,660,420	1,560,266
Net current assets		431,262	695,255	300,425
Total assets less current liabilities		930,001	852,658	441,715

* Comparative figures have been restated upon the change in accounting policy of leasehold land and buildings. Details are set out in Note 2.1(iii) to the consolidated financial statements.

The notes on pages 77 to 138 are an integral part of these consolidated financial statements.

The financial statements on pages 72 to 138 were approved by the Board of Directors on 22 September 2017 and were signed on its behalf.

Lam Wai Hon, Patrick
Director

Poon Lock Kee, Rocky
Director