Consolidated Statement of Financial Position

As at 30 June 2026

	Notes	2026 HK$'000	2025 HK$'000
ASSETS			
Non-current assets			
Property, plant and equipment	14	**41,667**	56,537
Right-of-use assets	15	**68,964**	98,386
Other intangible assets	16	**234,812**	241,253
Interests in associates	17	**13,674**	1,658
Interests in joint ventures	18	**1,626**	1,204
Deferred income tax assets	19	**6,807**	8,862
Pension assets	20	**5,373**	2,997
		372,923	410,897
Current assets			
Trade and other receivables	21	**2,599,581**	2,507,155
Contract assets	22	**822,868**	703,547
Inventories	23	**6,110**	7,181
Cash and bank balances	24	**828,940**	743,864
		4,257,499	3,961,747
Total assets		**4,630,422**	4,372,644
EQUITY			
Ordinary shares	25	**45,000**	45,000
Convertible preference shares	25	**140,900**	140,900
Reserves	26	**1,333,111**	1,074,892
Shareholders' funds		**1,519,011**	1,260,792
Non-controlling interests	27	**961**	951
Total equity		**1,519,972**	1,261,743

The notes on pages 132 to 221 are an integral part of these consolidated financial statements.

	Notes	2026 HK$'000	2025 HK$'000
LIABILITIES			
Non-current liabilities			
Lease liabilities	15	**24,238**	51,544
Long service payment liabilities	29	**51,468**	48,449
Deferred income tax liabilities	19	**23,491**	26,611
Borrowings	28	**–**	318,920
		99,197	445,524
Current liabilities			
Trade and other payables	30	**2,251,009**	2,295,550
Contract liabilities	22	**278,635**	236,772
Borrowings	28	**348,920**	–
Current portion of lease liabilities	15	**41,767**	39,482
Taxation payable		**90,922**	93,573
		3,011,253	2,665,377
Total liabilities		**3,110,450**	3,110,901
Total equity and liabilities		**4,630,422**	4,372,644
Net current assets		**1,246,246**	1,296,370
Total assets less current liabilities		**1,619,169**	1,707,267

The notes on pages 132 to 221 are an integral part of these consolidated financial statements.

The consolidated financial statements on pages 126 to 221 were approved by the Board of Directors on 28 September 2026 and were signed on its behalf.

Lam Wai Hon, Patrick
Director

Doo William Junior Guilherme
Director