

# Condensed Consolidated Statement of Financial Position — Unaudited

	Notes	As at 31 December 2019 HK\$'000 (Unaudited)	As at 30 June 2019 HK\$'000 (restated)*
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	12	396,553	406,957
Investment property	12	11,043	11,235
Right-of-use assets	3,12	67,743	–
Land use rights	12	20,060	20,432
Other intangible assets	12	77,259	78,137
Interests in an associated company		64	79
Interests in joint ventures		934	934
Deferred income tax assets		7,040	9,337
Pension assets		3,903	2,849
		<b>584,599</b>	<b>529,960</b>
<b>Current assets</b>			
Trade and other receivables	13	1,436,988	1,529,692
Contract assets		349,148	290,822
Inventories		52,832	40,206
Cash and bank balances	14	502,675	562,205
		<b>2,341,643</b>	<b>2,422,925</b>
<b>Total assets</b>		<b>2,926,242</b>	<b>2,952,885</b>
<b>EQUITY</b>			
Ordinary shares	15	45,000	45,000
Convertible preference shares	15	140,900	–
Reserves		152,373	809,267
Shareholders' funds		338,273	854,267
Non-controlling interests		78	67
<b>Total equity</b>		<b>338,351</b>	<b>854,334</b>

\* Comparative figures have been restated for the Group's application of merger accounting for business combinations under common control. Details of the restatements are set out in Note 2(c) to the condensed consolidated interim financial statements.

The notes on pages 31 to 66 are an integral part of these condensed consolidated interim financial statements.

# Condensed Consolidated Statement of Financial Position — Unaudited (Continued)

	Notes	As at 31 December 2019 HK\$'000 (Unaudited)	As at 30 June 2019 HK\$'000 (restated)*
<b>LIABILITIES</b>			
<b>Non-current liabilities</b>			
Borrowings	2(c)	562,817	–
Lease liabilities	3	30,486	–
Long service payment liabilities		34,088	31,849
Deferred income tax liabilities		29,355	29,415
		<b>656,746</b>	<b>61,264</b>
<b>Current liabilities</b>			
Trade and other payables	16	1,647,210	1,718,602
Contract liabilities		156,428	224,119
Borrowings		–	30,000
Current portion of lease liabilities	3	38,845	–
Taxation payable		88,662	64,566
		<b>1,931,145</b>	<b>2,037,287</b>
<b>Total liabilities</b>		<b>2,587,891</b>	<b>2,098,551</b>
<b>Total equity and liabilities</b>		<b>2,926,242</b>	<b>2,952,885</b>
<b>Net current assets</b>		<b>410,498</b>	<b>385,638</b>
<b>Total assets less current liabilities</b>		<b>995,097</b>	<b>915,598</b>

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