

CONSOLIDATED BALANCE SHEET

綜合資產負債表

At 31 March 2006 於二零零六年三月三十一日

		附註 Notes	2006 千港元 HK\$'000	2005 千港元 HK\$'000 (重列) (Restated)
非流動資產	Non-current assets			
投資物業	Investment properties	15	76,500	61,100
物業、機器及儀器	Property, plant and equipment	16	294,734	292,658
預付地價	Prepaid lease payments	17	4,257	4,378
產品發展成本	Product development costs	18	1,300	1,646
商譽	Goodwill	19	9,149	9,149
應佔聯營公司權益	Interest in associates	22	1,701	1,780
可供出售之金融資產	Available-for-sale investments	23	24,099	–
證券投資	Investments in securities	24	–	24,134
遞延稅項資產	Deferred tax assets	34	1,929	42
收購子公司之訂金	Deposit for acquisition of subsidiaries	38	15,537	–
			429,206	394,887
流動資產	Current assets			
存貨	Inventories	26	376,034	303,770
待售物業	Properties for sale	27	1,453	1,453
應收賬項、按金及預付款項	Debtors, deposits and prepayments	28	293,323	178,738
預付地價	Prepaid lease payments	17	121	121
應收聯營公司賬項	Amounts due from associates	29	2,940	2,919
可收回稅款	Taxation recoverable		2,089	2,665
可供出售之投資	Available-for-sale investments	23	150	–
持作買賣之投資	Investments held for trading	30	27,767	–
證券投資	Investments in securities	24	–	33,737
衍生金融工具	Derivative financial instruments	25	4,659	–
銀行結存及現金	Bank balances and cash	31	81,745	57,551
			790,281	580,954
流動負債	Current liabilities			
應付賬項及應計費用	Creditors and accrued charges	32	252,391	176,290
應付聯營公司賬項	Amount due to an associate	29	2,809	2,809
衍生金融工具	Derivative financial instruments	25	454	–
應付稅項	Taxation payable		4,478	546
一年內到期之貸款	Borrowings – amount due within one year	33	220,792	108,602
銀行透支	Bank overdrafts		2,311	1,551
			483,235	289,798
流動資產淨值	Net current assets		307,046	291,156

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總資產減流動負債	Total assets less current liabilities		736,252	686,043
非流動負債	Non-current liabilities			
遞延稅項負債	Deferred tax liabilities	34	7,558	2,676
資產淨值	Net assets		728,694	683,367
資本及儲備	Capital and reserves			
股本	Share capital	35	304,352	305,043
儲備	Reserves		422,825	376,771
本公司股權持有人應佔	Equity attributable to shareholders			
總權益	of the Company		727,177	681,814
少數股東權益	Minority interests		1,517	1,553
總權益	Total equity		728,694	683,367

第二十七頁至一零八頁所載之財務報告書，經於二零零六年七月二十四日由董事局核准及授權刊發，並由下列董事代表簽署：

The financial statements on pages 27 to 108 were approved and authorised for issue by the Board of Directors on 24 July 2006 and are signed on its behalf by:

劉錫康
Lau Sak Hong, Philip
主席兼董事總經理
CHAIRMAN AND MANAGING DIRECTOR

劉錫淇
Lau Sak Kai, Anthony
董事
DIRECTOR