

## Consolidated Balance Sheet

As at 31st March 2002

|  | Note | 2002<br>HK\$       | Restated<br>2001<br>HK\$ |
|--|------|--------------------|--------------------------|
| <b>Intangible assets</b>                                 | 11   | 41,400,000         | 46,000,000               |
| <b>Fixed assets</b>                                      | 12   | 186,101,496        | 185,566,949              |
| <b>Rental deposits paid</b>                              |      | 11,134,424         | 11,876,936               |
| <b>Current assets</b>                                    |      |                    |                          |
| Inventories  | 14   | 4,785,064          | 4,783,315                |
| Trade receivables  | 15   | 2,241,978          | 1,149,329                |
| Deposits, prepayments and other receivables              |      | 10,585,095         | 10,022,039               |
| Taxation recoverable                                     |      | 734,694            | 47,235                   |
| Pledged bank deposits                                    |      | 1,212,472          | 1,183,118                |
| Bank balances and cash                                   |      | 79,705,466         | 64,147,174               |
|  |      | <b>99,264,769</b>  | <b>81,332,210</b>        |
| <b>Current liabilities</b>                               |      |                    |                          |
| Amount due to the ultimate holding company               | 16   | 455,081            | 1,150,564                |
| Trade payables   | 18   | 7,635,338          | 7,544,243                |
| Other payables and accrued charges                       |      | 43,729,145         | 25,840,065               |
| Provision for long service payments<br>– current portion | 19   | –                  | 1,300,000                |
| Taxation payable   |      | 1,824,975          | 339,693                  |
| Cake coupon liabilities – current portion                |      | 45,009,880         | 49,553,357               |
|  |      | <b>98,654,419</b>  | <b>85,727,922</b>        |
| <b>Net current assets/(liabilities)</b>                  |      | <b>610,350</b>     | <b>(4,395,712)</b>       |
| <b>Total assets less current liabilities</b>             |      | <b>239,246,270</b> | <b>239,048,173</b>       |

## Consolidated Balance Sheet

As at 31st March 2002

|   | Note  | 2002<br>HK\$       | Restated<br>2001<br>HK\$ |
|---|-------|--------------------|--------------------------|
| <b>Financed by:</b>                           |       |                    |                          |
| Share capital                                 | 20    | 19,622,900         | 19,622,900               |
| Reserves                                      | 21(a) | 114,282,358        | 105,856,171              |
| Dividend reserve                              | 21(a) | 6,868,015          | 11,773,740               |
| <b>Shareholders' funds</b>                    |       | <b>140,773,273</b> | <b>137,252,811</b>       |
| Cake coupon liabilities – non-current portion |       | 90,159,170         | 93,005,571               |
| Rental deposit received                       |       | 239,355            | 312,000                  |
| Provision for long service payments           |       |                    |                          |
| – non-current portion                         | 19    | 6,851,000          | 8,260,000                |
| Deferred taxation                             | 22    | 1,223,472          | 217,791                  |
|   |       | <b>239,246,270</b> | <b>239,048,173</b>       |

On behalf of the Board

Chan Wai Cheung, Glenn  
*Chairman*

Wong Man Li, Carrina  
*Managing Director*