

Consolidated Balance Sheet

As at 31 March 2005

綜合資產負債表

於二零零五年三月三十一日

| | | | 2005 二零零五年 HK\$'000 千港元 | 2004 二零零四年 HK\$'000 千港元 |
|---|-------------|----------------------|----------------------------------|----------------------------------|
| | Notes 附註 | | | |
| ASSETS AND LIABILITIES | | 資產及負債 | | |
| Non-current assets | | 非流動資產 | | |
| Property, plant and equipment | 14 | 物業、廠房及設備 | 3 | 4 |
| Goodwill | 15 | 商譽 | 47,890 | 50,602 |
| Investments in securities | 17(a) | 投資證券 | – | – |
| | | | <u>47,893</u> | <u>50,606</u> |
| Current assets | | 流動資產 | | |
| Trading securities | 17(b) | 交易證券 | 13,388 | 39,598 |
| Trade and other receivables | 18 | 應收賬款及其他應收款項 | 35,954 | 390,613 |
| Tax recoverable | | 可收回稅項 | 674 | 674 |
| Cash and cash equivalents | 19 | 現金及現金等價物 | 7,841 | 1,217 |
| | | | <u>57,857</u> | <u>432,102</u> |
| Current liabilities | | 流動負債 | | |
| Other payables and accrued charges | 20 | 其他應付款及應計費用 | 3,151 | 7,352 |
| Amount due to a related party | 21 | 應付關連公司款項 | 9,395 | – |
| Provision for taxation | | 稅項撥備 | 517 | – |
| Other loans | 22 | 其他貸款 | 6,752 | 10,073 |
| Convertible notes | 23 | 可換股票據 | – | 45,000 |
| | | | <u>19,815</u> | <u>62,425</u> |
| Net current assets | | 流動資產淨值 | <u>38,042</u> | <u>369,677</u> |
| Total assets less current liabilities/net assets | | 總資產減流動負債／資產淨值 | <u>85,935</u> | <u>420,283</u> |
| CAPITAL AND RESERVES | | 資本及儲備 | | |
| Share capital | 24 | 股本 | 27,525 | 17,094 |
| Reserves | 25(a) | 儲備 | 58,410 | 403,189 |
| Shareholders' funds | | 股東資金 | <u>85,935</u> | <u>420,283</u> |

The financial statements were approved and authorized for issue by the board on 28 July 2005 and are signed on behalf of the board by:

Chan How Chung, Victor
陳孝聰
Chairman
主席

Lee Huei Lin
李慧玲
Director
董事

財務報表已於二零零五年七月二十八日獲董事會核准及授權刊發，並由下列董事會代表簽署：

The notes on pages 35 to 80 form part of these financial statements.

第35至80頁之附註屬本財務報表一部份。