

CONSOLIDATED BALANCE SHEET

At 31 March 2006

	<i>Notes</i>	2006 HK\$'000	2005 HK\$'000
Non-current assets			
Property, plant and equipment	15	24,596	23,661
Prepaid lease payments	16	8,814	—
Goodwill	17	—	21,122
Prepayments and deposits paid for acquisition of property, plant and equipment		15,628	—
Loan to Acme Landis Operations Holdings Limited	18	—	—
		49,038	44,783
Current assets			
Inventories	19	4,629	4,646
Trade and other receivables	20	21,673	25,766
Prepaid lease payments	16	183	—
Consideration receivable on acquisition of subsidiaries		—	11,120
Bank balances and cash	21	110,018	33,352
		136,503	74,884
Current liabilities			
Trade and other payables	22	8,847	8,040
Bills payable	23	682	1,200
Bank loans - amount due within one year	24	984	30,985
		10,513	40,225
Net current assets		125,990	34,659
		175,028	79,442
Capital and reserves			
Share capital	25	3,927	35,701
Reserves		171,101	28,320
		175,028	64,021
Non-current liabilities			
Bank loans - amount due after one year	24	—	15,421
		175,028	79,442
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The financial statements on pages 25 to 66 were approved and authorised for issue by the Board of directors on 23 June 2006 and are signed on its behalf by:

Tse Wing Chiu, Ricky
Director

Lui Yuk Chu
Director