

# CONSOLIDATED BALANCE SHEET

As at 31st March 2006

	Notes	2006 US\$'000	2005 US\$'000 (Restated)
Non-current assets			
Investment properties	15	4,826	4,936
Property, plant and equipment	16	7,687	9,326
Prepaid lease payments	17	1,219	1,253
Available-for-sale investments	18	—	—
Investment securities	18	—	—
		<u>13,732</u>	<u>15,515</u>
Current assets			
Inventories	19	14,480	15,249
Trade and bills receivables	20	13,175	15,539
Deposits, prepayments and other receivables	21	1,370	1,254
Prepaid lease payments	17	34	34
Bank balances and cash	22	20,494	12,591
		<u>49,553</u>	<u>44,667</u>
Current liabilities			
Trade and bills payables	23	9,900	12,130
Accruals and other payables	24	7,405	5,913
Bank overdrafts, unsecured		—	9
		<u>17,305</u>	<u>18,052</u>
Net current assets		<u>32,248</u>	<u>26,615</u>
Total assets less current liabilities		<u><u>45,980</u></u>	<u><u>42,130</u></u>

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As at 31st March 2006

	Notes	2006 US\$'000	2005 US\$'000 (Restated)
Capital and reserves			
Share capital	25	440	440
Reserves		44,230	40,380
Proposed final dividend	13	<u>1,310</u>	<u>1,310</u>
Total equity		<u><b>45,980</b></u>	<u><b>42,130</b></u>

The consolidated financial statements on pages 21 to 55 were approved and authorised for issue by the board of directors of the Company on 14th July 2006 and are signed on its behalf by:

**LEE Chi Keung, Russell**  
*Chairman*

**YU Mee See, Maria**  
*Director*