



# CONSOLIDATED BALANCE SHEET

31 March 2006

	Notes	2006 HK\$'000	2005 HK\$'000
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	14	35,379	36,538
Available-for-sale equity investments/long term investments	16	–	–
Total non-current assets		35,379	36,538
<b>CURRENT ASSETS</b>			
Inventories	17	73,119	68,211
Trade and bills receivables	18	13,010	11,487
Other receivables, prepayments and deposits		1,587	670
Pledged bank deposits	19	29,433	29,370
Cash and bank balances	19	7,329	4,964
Total current assets		124,478	114,702
<b>CURRENT LIABILITIES</b>			
Trade and bills payables	20	10,962	3,197
Other payables and accruals	21	5,357	4,962
Interest-bearing bank and other borrowings	22	13,758	13,813
Tax payable		1,176	609
Total current liabilities		31,253	22,581
<b>NET CURRENT ASSETS</b>		<b>93,225</b>	<b>92,121</b>
Net assets		<b>128,604</b>	<b>128,659</b>
<b>EQUITY</b>			
Issued capital	24	31,704	31,704
Reserves	26(a)	92,145	93,785
Proposed final dividend	12	4,755	3,170
Total equity		<b>128,604</b>	<b>128,659</b>

**Char On Man**  
*Director*

**So Choi Hing, Stella**  
*Director*