

# Consolidated Balance Sheet

At 31 March 2006

	Note	2006 HK\$'000	2005 HK\$'000
<b>Non-current assets</b>			
Property, plant and equipment	16	29,311	19,501
Prepaid lease payments	17	3,635	—
		<b>32,946</b>	19,501
<b>Current assets</b>			
Financial assets at fair value through profit or loss	19	1,683	—
Trade and other receivables	20	955	2,401
Short-term fixed deposit	21	15,000	—
Cash and bank balances		16,966	6,820
		<b>34,604</b>	9,221
<b>Current liabilities</b>			
Bank overdrafts		171	—
Trade and other payables	22	2,148	3,127
Amounts due to subsidiaries under liquidation		490	490
Bank loan — due within one year (secured)	24	555	603
		<b>3,364</b>	4,220
<b>Net current assets</b>		<b>31,240</b>	5,001
<b>Total assets less current liabilities</b>		<b>64,186</b>	24,502
<b>Non-current liabilities</b>			
Bank loan — due after one year (secured)	24	3,528	4,435
Deferred tax liabilities	25	241	—
		<b>3,769</b>	4,435
<b>ASSETS LESS LIABILITIES</b>		<b>60,417</b>	20,067
<b>CAPITAL AND RESERVES</b>			
Share capital	26	66,023	62,466
Reserves		(5,606)	(42,399)
<b>TOTAL EQUITY</b>		<b>60,417</b>	20,067

Approved and authorised for issue by the Board of Directors on 18 July 2006

**Fung Tsun Pong**  
Director

**Tsang Kam Ching, David**  
Director

The notes on pages 25 to 59 form an integral part of these financial statements.