

Consolidated Balance Sheet

At 31 March 2006

	Note	2006 HK\$	(Restated) 2005 HK\$
ASSETS			
Non-current assets			
Trademarks	12	27,600,000	27,600,000
Property, plant and equipment	13	185,247,025	193,315,749
Leasehold land and land use rights	14	87,166,415	111,130,436
Deposits for purchase of properties		–	3,575,972
Interest in an associated company	16	4,055,783	2,385,411
Held-to-maturity investments	17	12,675,000	–
Investments in securities	17 & 18	–	13,796,880
Available-for-sale financial assets	18	6,900,000	–
Rental deposits paid		23,280,968	22,491,108
Deferred income tax assets	29	1,833,139	3,192,640
		348,758,330	377,488,196
Current assets			
Inventories	19	25,578,315	24,370,462
Trade receivables	21	7,473,562	5,405,197
Deposits, prepayments and other receivables		19,158,256	17,432,383
Other financial assets at fair value through profit or loss		224,400	–
Tax recoverable		946	999,273
Cash and cash equivalents	22	349,704,578	295,604,141
		402,140,057	343,811,456
Total assets		750,898,387	721,299,652
LIABILITIES			
Current liabilities			
Trade payables	23	30,332,018	30,907,670
Other payables and accrued charges		77,250,430	78,344,408
Tax payable		2,851,106	7,578,266
Cake coupon liabilities		132,010,305	116,490,357
		242,443,859	233,320,701
Non-current liabilities			
Rental deposits received		160,738	114,213
Provision for long service payments	28	9,216,973	11,037,608
Deferred income tax liabilities	29	1,836,000	2,549,920
		11,213,711	13,701,741
Total liabilities		253,657,570	247,022,442
Total assets less current liabilities		508,454,528	487,978,951
Net current assets		159,696,198	110,490,755
Net assets		497,240,817	474,277,210
EQUITY			
Capital and reserves attributable to the Company's shareholders			
Share capital	24	32,895,861	32,895,861
Reserves	27	329,086,913	323,430,236
Dividend reserve	27	26,316,689	16,447,930
		388,299,463	372,774,027
Minority interests		108,941,354	101,503,183
Total equity		497,240,817	474,277,210

On behalf of the Board

Chan Wai Cheung, Glenn
Chairman

Chan Ka Lai, Joseph
Managing Director

The notes on pages 31 to 69 are an integral part of these consolidated financial statements.