

# Consolidated Balance Sheet

(31 March 2006)

	Notes	2006 HK\$'000	2005 HK\$'000 (Restated)
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	13	226,481	218,544
Investment properties	14	2,210	10,947
Prepaid land lease payments	15	46,692	41,610
Interests in associates	18	5,849	5,023
Deposit for prepaid land lease payments	19	–	2,838
Available-for-sale financial assets	20	83,635	–
Available-for-sale investment/club debenture		650	650
<b>Total non-current assets</b>		<b>365,517</b>	279,612
<b>CURRENT ASSETS</b>			
Inventories	21	88,025	64,614
Trade and bills receivables	22	146,874	117,464
Prepayments, deposits and other receivables		6,200	9,548
Equity investments at fair value through profit or loss/ short term investments	23	437	401
Tax recoverable		57	42
Cash and cash equivalents	24	30,385	134,374
<b>Total current assets</b>		<b>271,978</b>	326,443
Non-current assets classified as held for sale	25	7,753	–
<b>Total current assets</b>		<b>279,731</b>	326,443
<b>CURRENT LIABILITIES</b>			
Trade and bills payables	26	52,709	43,518
Other payables and accrued liabilities		21,298	23,835
Tax payable		5,800	5,070
Interest-bearing bank and other borrowings	27	71,476	40,334
Due to an associate	18	4,700	5,600
<b>Total current liabilities</b>		<b>155,983</b>	118,357
<b>NET CURRENT ASSETS</b>		<b>123,748</b>	208,086

## Consolidated Balance Sheet (continued)

(31 March 2006)

	Notes	2006 HK\$'000	2005 HK\$'000 (Restated)
TOTAL ASSETS LESS CURRENT LIABILITIES		<b>489,265</b>	487,698
NON-CURRENT LIABILITIES			
Interest-bearing bank and other borrowings	27	<b>13,583</b>	8,666
Deferred tax liabilities	29	<b>7,985</b>	7,181
Total non-current liabilities		<b>21,568</b>	15,847
Net assets		<b>467,697</b>	471,851
EQUITY			
<b>Equity attributable to equity holders of the parent</b>			
Issued capital	30	<b>32,365</b>	32,365
Reserves	32(a)	<b>402,353</b>	403,300
Proposed final dividend	11	<b>16,182</b>	16,182
		<b>450,900</b>	451,847
<b>Minority interests</b>		<b>16,797</b>	20,004
Total equity		<b>467,697</b>	471,851

**Hui Leung Wah**  
Director

**Poon Sui Hong**  
Director