

# CONSOLIDATED BALANCE SHEET

31 March 2006

	Notes	2006 HK\$'000	2005 HK\$'000 (restated)
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	15	82,714	86,189
Interests in leasehold land held for own use under operating leases	16	5,368	6,164
Interest in an associate	18	16,108	18,982
Note receivable	19	–	5,105
		<u>104,190</u>	<u>116,440</u>
<b>CURRENT ASSETS</b>			
Inventories	20	34,189	62,909
Mould deposits		8,862	6,306
Trade receivables	21	23,832	23,246
Prepayments, deposits and other receivables		6,961	4,066
Pledged deposits		7,320	1,001
Cash and bank balances		12,242	8,826
		<u>93,406</u>	<u>106,354</u>
<b>CURRENT LIABILITIES</b>			
Bank overdrafts		552	–
Trade payables	22	31,473	41,789
Other payables and accruals		19,304	12,661
Due to a director	23	6,000	–
Interest-bearing bank and other loans	24	24,776	19,044
Finance lease payables	25	1,116	678
		<u>83,221</u>	<u>74,172</u>
<b>NET CURRENT ASSETS</b>		<u>10,185</u>	<u>32,182</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>114,375</u>	<u>148,622</u>

# CONSOLIDATED BALANCE SHEET

31 March 2006

	Notes	2006 HK\$'000	2005 HK\$'000 (restated)
<b>NON-CURRENT LIABILITIES</b>			
Interest-bearing bank and other loans	24	–	6,900
Finance lease payables	25	935	686
Deferred tax liabilities	26	5,529	4,309
		<u>6,464</u>	<u>11,895</u>
<b>NET ASSETS</b>			
		<u>107,911</u>	<u>136,727</u>
<b>CAPITAL AND RESERVES</b>			
Share capital	27	76,864	45,752
Reserves	29(a)	30,969	90,700
		<u>107,833</u>	<u>136,452</u>
<b>Total equity attributable to equity shareholders of the Company</b>			
		<u>107,833</u>	<u>136,452</u>
Minority interests		78	275
		<u>107,911</u>	<u>136,727</u>
<b>TOTAL EQUITY</b>			
		<u>107,911</u>	<u>136,727</u>

Approved and authorised for issue by the board of directors on 24 July 2006

On behalf of the board

**Cheng Tun Nei**  
Director

**Siu Miu Man**  
Director

The notes on pages 39 to 85 form an integral part of these financial statements.