

Balance Sheet

As at 31st March, 2006

	<i>Notes</i>	2006 HK\$'000	2005 HK\$'000 (Restated)
ASSETS AND LIABILITIES			
Non-current assets			
Property, plant and equipment	15	4,263	5,059
Leasehold interest in land	16	678	679
Investment property	17	467	—
Interests in subsidiaries	18	<u>122,784</u>	<u>483,879</u>
		<u>128,192</u>	<u>489,617</u>
Current assets			
Debtors, deposits and prepayments	24	6,850	6,933
Amounts due from subsidiaries	18	566,195	—
Cash and cash equivalents	26	<u>19,509</u>	<u>937</u>
		<u>592,554</u>	<u>7,870</u>
Current liabilities			
Creditors, accruals and provision	27	5,284	4,664
Amounts due to subsidiaries	18	194,050	—
Gold loans, unsecured	28	25,006	11,184
Bank loans and overdrafts, unsecured	29	<u>83,000</u>	<u>59,000</u>
		<u>307,340</u>	<u>74,848</u>
Net current assets/(liabilities)		<u>285,214</u>	<u>(66,978)</u>
Total assets less current liabilities		<u>413,406</u>	<u>422,639</u>
Non-current liabilities			
Bank loans, unsecured	29	98,000	120,000
Provision for long service payments	30	<u>153</u>	<u>198</u>
		<u>98,153</u>	<u>120,198</u>
Net assets		<u>315,253</u>	<u>302,441</u>

Balance Sheet (Continued)

As at 31st March, 2006

	<i>Notes</i>	2006 HK\$'000	2005 HK\$'000 (Restated)
CAPITAL AND RESERVES			
Capital and reserves attributable to the shareholders of the Company			
Share capital	31	108,768	108,768
Other reserves	32(b)	17,575	17,575
Retained profits	32(b)		
Proposed final dividend		3,481	3,481
Others		<u>185,429</u>	<u>172,617</u>
		<u><u>315,253</u></u>	<u><u>302,441</u></u>

Yeung Ping Leung, Howard
Chairman

Tang Yat Sun, Richard
Vice Chairman