

Combined Balance Sheet

At 31st March, 2006

	NOTES	2006 HK\$'000	2005 HK\$'000
Non-current assets			
Property, plant and equipment	16	15,953	12,485
Prepaid lease payments	17	4,507	4,612
Goodwill	18	9,699	10,318
Available-for-sale investments	19	11,363	11,382
		<u>41,522</u>	<u>38,797</u>
Current assets			
Inventories	20	24,417	25,557
Trade receivables	21	17,739	16,705
Bills receivable	21	183	863
Other receivables, deposits and prepayments	21	11,488	4,275
Amount due from a related company	21	—	12
Investments held for trading	19	50,068	41,035
Bank balances and cash	21	54,675	58,190
		<u>158,570</u>	<u>146,637</u>
Current liabilities			
Trade payables	22	10,491	10,648
Other payables, deposits received and accruals	22	21,962	11,083
Derivative financial instruments	23	297	—
Borrowings	24	780	827
Taxation payable		1,112	2,262
		<u>34,642</u>	<u>24,820</u>
Net current assets		<u>123,928</u>	<u>121,817</u>
		<u>165,450</u>	<u>160,614</u>
Capital and reserves			
Share capital	25	4	4
Reserves		164,610	158,930
		<u>164,614</u>	<u>158,934</u>
Non-current liabilities			
Borrowings	24	—	822
Retirement benefits obligations	33	836	858
		<u>836</u>	<u>1,680</u>
		<u>165,450</u>	<u>160,614</u>

The combined financial statements on pages 31 to 73 were approved and authorised for issue by the Board of Directors on 26th July, 2006 and are signed on its behalf by: