

CONSOLIDATED BALANCE SHEET

As at 31st March, 2006

		2006	(Restated) 2005
	<i>Notes</i>	<i>HK\$'000</i>	<i>HK\$'000</i>
ASSETS			
Non-current assets			
Intangible assets	14	21,951	25,519
Property, plant and equipment	15	26,749	27,078
Leasehold land and land use rights	16	25,394	30,639
Investment properties	17	5,743	26,969
Deposit for purchase of office premises		—	2,385
Other investment, at cost		—	600
Deferred income tax assets	26	74	448
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		79,911	113,638
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Current assets			
Inventories	19	32,645	5,598
Trade receivables	20	13,800	2,351
Deposits, other receivables and prepayments		13,345	4,911
Pledged time deposit	27	10,665	—
Cash and cash equivalents	24	7,457	10,328
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		77,912	23,188
		<hr/>	
Total assets		157,823	136,826
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EQUITY			
Capital and reserves attributable to the Company's equity holders			
Share capital	22	51,740	38,950
Reserves	23	2,828	23,679
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		54,568	62,629
Minority interest		—	1,975
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Total equity		54,568	64,604
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As at 31st March, 2006

		2006	(Restated) 2005
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LIABILITIES			
Non-current liabilities			
Long-term liabilities	25	24,253	30,169
Deferred income tax liabilities	26	1,243	3,395
Director's loan	30 (b)	2,150	—
		<hr/> 27,646	33,564
Current liabilities			
Trade payables	21	13,484	3,226
Current portion of long-term liabilities	25	5,391	5,959
Trust receipt and other bank loans	27	46,199	22,324
Provision for taxation		112	238
Director's loan		—	2,500
Provisions for other liabilities and charges		10,423	4,411
		<hr/> 75,609	38,658
Total liabilities		<hr/> 103,255	72,222
Total equity and liabilities		<hr/> 157,823	136,826
Net current assets/(liabilities)		<hr/> 2,303	(15,470)
Total assets less current liabilities		<hr/> 82,214	98,168