

CONSOLIDATED BALANCE SHEET

綜合資產負債表

As at 31 March 2006
於二零零六年三月三十一日

		NOTES 附註	2006 HK\$'000 千港元	2005 HK\$'000 千港元 (Restated) (重列)
Non-current assets	非流動資產			
Investment properties	投資物業	14	6,426	–
Property, plant and equipment	物業、廠房及設備	15	56,499	66,994
Prepaid lease payments on land use rights	土地使用權預付租賃款項			
		16	9,008	8,874
Intangible assets	無形資產	17	–	39
Goodwill	商譽	18	–	17,004
Interests in associates	於聯營公司之權益	19	6,000	18,316
Deferred tax assets	遞延稅項資產	28	135	135
			78,068	111,362
Current assets	流動資產			
Inventories	存貨	20	79,118	95,634
Trade and bills receivables	應收貨款及應收票據	21	55,637	56,904
Prepayments, deposits and other receivables	預付款項、按金及其他應收款項			
		22	6,128	7,409
Prepaid lease payments on land use rights	土地使用權預付租賃款項			
		16	220	208
Financial assets at fair value through profit or loss	按公平值列賬並在損益表內處理之金融資產			
		23	2,343	–
Other investments	其他投資	24	–	2,311
Amounts due from associates	應收聯營公司款項	19	–	210
Tax recoverable	可收回稅項		86	–
Bank balances and cash	銀行結存及現金		8,029	7,632
			151,561	170,308
Current liabilities	流動負債			
Trade payables	應付貨款	25	28,553	31,427
Other payables and accruals	其他應付款項及應計負債	25	21,877	12,479
Tax payable	應付稅項		1,277	993
Obligations under finance leases	融資租賃之承擔			
– due within one year	– 於一年內到期	26	598	606
Bank and other borrowings	銀行及其他借貸			
– due within one year	– 於一年內到期	27	32,391	29,318
			84,696	74,823
Net current assets	流動資產淨值		66,865	95,485
Total assets less current liabilities	總資產減流動負債		144,933	206,847

CONSOLIDATED BALANCE SHEET

綜合資產負債表

As at 31 March 2006
於二零零六年三月三十一日

		NOTES	2006	2005
		附註	HK\$'000	HK\$'000
			千港元	千港元
				(Restated)
				(重列)
Capital and reserves	股本及儲備			
Share capital	股本	29	26,248	26,248
Reserves	儲備		106,591	162,338
Equity attributable to equity holders of the Company	本公司股權持有人應佔權益		132,839	188,586
Minority interests	少數股東權益		7,002	6,964
			139,841	195,550
Non-current liabilities	非流動負債			
Obligations under finance leases	融資租賃之承擔			
– due after one year	– 於一年後到期	26	586	363
Bank and other borrowings	銀行及其他借貸			
– due after one year	– 於一年後到期	27	–	6,112
Deferred tax liabilities	遞延稅項負債	28	4,506	4,822
			5,092	11,297
			144,933	206,847

The financial statements on pages 39 to 138 were approved and authorised for issue by the Board of Directors on 25 July 2006 and are signed on its behalf by:

列載於39至138頁之財務報表於二零零六年七月二十五日由董事局批准並由以下董事代為簽署：

Director
董事

Director
董事