

CONSOLIDATED BALANCE SHEET

As at 31 st March 2006

	Note	2006 HK\$'000	2005 HK\$'000 (As restated)
Non-current assets			
Property, plant and equipment	16	108,853	70,477
Prepaid lease payments	17	30,604	5,346
Investment properties	18	16	–
Goodwill	19	10,424	4,624
Other investments	20	–	400
Available-for-sale financial assets	20	400	–
Deposits paid for acquisition of subsidiaries	22	–	17,335
		150,297	98,182
Current assets			
Inventories	23	23,408	24,354
Investment in securities	24	–	1,987
Trade and other receivables	25	80,134	101,634
Prepaid tax		2,742	2,795
Bank balances and cash	26	17,632	17,050
		123,916	147,820
Current liabilities			
Due to shareholders	27	–	119
Trade and other payables	28	27,317	34,449
Financial liabilities at fair value through profit or loss	29	730	–
Taxation payable		984	807
Bills payable	30	28,552	22,072
Bank and other borrowings	30	72,824	77,980
		130,407	135,427
Net current (liabilities)/assets		(6,491)	12,393
Total assets less current liabilities		143,806	110,575
Non-current liabilities			
Bank and other borrowings	30	11,851	22,799
Deferred taxation	34	1,170	788
		13,021	23,587
Net assets		130,785	86,988
Capital and reserves			
Share capital	31	6,111	4,205
Reserves	33	124,120	82,047
Total equity attributable to equity shareholders of the Company		130,231	86,252
Minority interests		554	736
Total equity		130,785	86,988

Poon Sum
Director

Poon Wai Kong
Director

The accompanying notes form an integral part of these financial statements.