

# Consolidated Balance Sheet

As at 31 March 2006

	<i>Notes</i>	<b>2006</b> <b>HK\$'000</b>	2005 HK\$'000 (Restated)
<b>ASSETS AND LIABILITIES</b>			
<b>Non-current assets</b>			
Property, plant and equipment	14	189,710	192,093
Investment properties	15	18,220	16,462
Prepaid lease payments	16	14,502	14,875
Goodwill	17	–	211
		<b>222,432</b>	<b>223,641</b>
<b>Current assets</b>			
Inventories	19	49,868	45,849
Trade and bills receivables	20	110,477	100,815
Prepayments, deposits and other receivables		8,697	6,849
Tax recoverable		–	977
Financial assets at fair value through profit or loss/Other investments	21	35,872	37,921
Cash and cash equivalents	22	98,513	91,889
		<b>303,427</b>	<b>284,300</b>
<b>Current liabilities</b>			
Trade payables	23	64,790	68,814
Amount due to a related company	23	206	–
Accrued liabilities and other payables		20,338	37,229
Tax payable		15,509	16,503
Interest-bearing borrowings	24	16,863	13,279
		<b>117,706</b>	<b>135,825</b>
<b>Net current assets</b>		<b>185,721</b>	<b>148,475</b>
<b>Total assets less current liabilities</b>		<b>408,153</b>	<b>372,116</b>
<b>Non-current liabilities</b>			
Interest-bearing borrowings	24	21,100	12,000
Deferred tax	28	4,171	3,492
		<b>25,271</b>	<b>15,492</b>
<b>Net assets</b>		<b>382,882</b>	<b>356,624</b>

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	<i>Notes</i>	<b>2006</b> <b>HK\$'000</b>	2005 HK\$'000 (Restated)
<b>EQUITY</b>			
<b>Equity attributable to equity holders of the Company</b>			
Share capital	25	48,671	48,671
Reserves	27	318,407	293,352
Proposed dividend	12	14,601	14,601
		<b>381,679</b>	356,624
<b>Minority interests</b>		<b>1,203</b>	–
<b>Total equity</b>		<b>382,882</b>	356,624

**LUI SHING MING, BRIAN**  
*Director*

**LUNG WAI KEE**  
*Director*