

綜合資產負債表

Consolidated Balance Sheet

於二零零六年三月三十一日
31 March 2006

		Notes	2006 HK\$'000 二零零六年 千港元	2005 HK\$'000 (Restated) 二零零五年 千港元 (重列)
		附註		
NON-CURRENT ASSETS	非流動資產			
Property, plant and equipment	物業、廠房及設備	14	63,350	75,342
Prepaid land lease payments	預付土地租賃款項	15	4,082	4,236
Interests in jointly-controlled entities	共同控制企業之權益	17	4,002	8,491
Long term receivables/ long term investments	長期應收賬款/ 長期投資	18	2,698	2,866
Prepaid rentals	預付租金	19	2,098	4,254
Total non-current assets	非流動資產總值		76,230	95,189
CURRENT ASSETS	流動資產			
Inventories	存貨	20	21,674	20,095
Accounts and bills receivables	應收賬款及票據	21	38,601	39,937
Prepayments, deposits and other receivables	預付款項、定金及 其他應收款項		9,808	10,348
Due from a jointly-controlled entity	共同控制企業欠款		-	973
Pledged deposits	已抵押存款	22	5,688	4,237
Cash and bank balances	現金及銀行結存	23	14,200	13,336
Total current assets	流動資產總值		89,971	88,926
CURRENT LIABILITIES	流動負債			
Accounts and bills payables	應付賬款及票據	24	17,230	19,224
Other payables and accruals	其他應付賬款及應計款項		26,794	25,224
Tax payable	應付稅項		5,852	8,694
Interest-bearing bank and other borrowings	計息銀行及其他借貸	25	36,936	26,434
Due to a director	結欠董事款項	27	-	460
Due to a related company	結欠關連公司款項	27	-	700
Loans from shareholders	來自股東之貸款	28	-	14,920
Provision	撥備	29	575	575
Total current liabilities	流動負債總額		87,387	96,231
NET CURRENT ASSETS/(LIABILITIES)	流動資產/(負債)淨值		2,584	(7,305)
TOTAL ASSETS LESS CURRENT LIABILITIES	總資產減流動負債		78,814	87,884

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NON-CURRENT LIABILITIES	非流動負債			
Interest-bearing bank and other borrowings	計息銀行及其他借貸	25	12,754	31,084
Loan from a shareholder	來自股東貸款	28	–	22,500
Convertible bonds	可換股債券	30	–	40,692
Total non-current liabilities	非流動負債總額		12,754	94,276
Net assets/(liabilities)	資產/(負債)淨額		66,060	(6,392)
EQUITY	權益			
Equity/(deficiency in assets) attributable to equity holders of the Company	本公司股權持有人應佔權益/(資產虧絀)			
Issued capital	已發行股本	31	51,453	42,112
Equity component of convertible bonds	可換股債券之權益部份	30	–	14,130
Reserves/(deficit)	儲備/(虧絀)	33(a)	10,045	(67,065)
			61,498	(10,823)
Minority interests	少數股東權益		4,562	4,431
Total equity	權益總額		66,060	(6,392)

Tang Kuan Chien

Director

董事

唐貫健

Tang Wei Lun

Director

董事

唐偉倫