

Consolidated Balance Sheet

At June 30, 2006

	NOTES	2006 HK\$'000	2005 HK\$'000 (Restated)
Non-current assets			
Property, plant and equipment	15	186,614	189,633
Prepaid lease payments	16	21,139	20,828
Investment properties	17	20,074	1,229
Goodwill	18	64,180	–
Intangible asset	19	1,090	–
Interest in an associate	20	3,987	13,331
Available-for-sale investments	21	1,624	–
Deferred tax assets	22	622	393
		299,330	225,414
Current assets			
Inventories	23	273,307	191,072
Trade and other receivables	24	295,075	311,160
Prepaid lease payments	16	480	475
Amount due from an associate	25	1,705	–
Derivative financial instruments	26	336	–
Pledged bank deposits	27	21,859	53,582
Bank balances and cash	28	92,179	83,617
		684,941	639,906
Current liabilities			
Trade and other payables	29	277,224	285,052
Amount due to an associate	25	–	3,297
Tax liabilities		13,329	5,574
Bank and other borrowings – due within one year	30	194,291	153,511
Obligations under finance leases – due within one year	31	2,248	3,172
		487,092	450,606
Net current assets		197,849	189,300
		497,179	414,714

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At June 30, 2006

	NOTES	2006 <i>HK\$'000</i>	2005 <i>HK\$'000</i> (Restated)
Capital and reserves			
Share capital	32	50,868	50,868
Reserves		363,967	352,462
Equity attributable to equity holders of the Company		414,835	403,330
Minority interests		13,248	–
Total equity		428,083	403,330
Non-current liabilities			
Other long-term payable	33	28,143	–
Bank and other borrowings – due after one year	30	39,688	8,990
Obligations under finance leases			
– due after one year	31	775	2,394
Deferred tax liabilities	22	490	–
		69,096	11,384
		497,179	414,714

The consolidated financial statements on pages 19 to 70 were approved and authorised for issue by the Board of Directors on October 27, 2006 and are signed on its behalf by:

Hung Tsung Chin
DIRECTOR

Yip Ho Chi
DIRECTOR