



CONSOLIDATED BALANCE SHEET

30 September 2006

| | Notes | 2006 HK\$'000 | 2005 HK\$'000 (Restated) |
|--|-------|------------------|--------------------------------|
| NON-CURRENT ASSETS | | | |
| Property, plant and equipment | 13 | 372,959 | 390,713 |
| Investment properties | 14 | 30,841 | 2,460 |
| Prepaid land lease payments | 15 | 35,953 | 29,648 |
| Interest in a jointly-controlled entity | 17 | 16,720 | 15,901 |
| Deferred tax assets | 27 | 1,844 | 1,761 |
| Deposits paid for acquisition of prepaid land lease payments and property, plant and equipment | 18 | 13,496 | 15,805 |
| Total non-current assets | | 471,813 | 456,288 |
| CURRENT ASSETS | | | |
| Inventories | 19 | 266,961 | 272,626 |
| Accounts receivable | 20 | 193,597 | 181,883 |
| Prepayments, deposits and other receivables | | 24,455 | 20,133 |
| Equity investments at fair value through profit or loss | 21 | 179 | – |
| Derivative financial instruments | 22 | 10,791 | 4,980 |
| Due from a related company | 23 | 7,713 | 6,247 |
| Tax recoverable | | 539 | 658 |
| Pledged time deposits | 24 | 3,095 | 15,555 |
| Cash and cash equivalents | 24 | 183,571 | 155,439 |
| Total current assets | | 690,901 | 657,521 |
| CURRENT LIABILITIES | | | |
| Accounts payable | 25 | 114,105 | 126,357 |
| Accrued liabilities and other payables | | 46,811 | 43,378 |
| Interest-bearing bank borrowings | 26 | 43,529 | 13,288 |
| Tax payable | | 27,979 | 23,118 |
| Total current liabilities | | 232,424 | 206,141 |
| NET CURRENT ASSETS | | 458,477 | 451,380 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 930,290 | 907,668 |
| NON-CURRENT LIABILITIES | | | |
| Deferred tax liabilities | 27 | 5,843 | 6,287 |
| Net assets | | 924,447 | 901,381 |



CONSOLIDATED BALANCE SHEET (Continued)

30 September 2006

| | <i>Notes</i> | 2006 <i>HK\$'000</i> | 2005 <i>HK\$'000</i> (Restated) |
|---|--------------|-------------------------|---------------------------------------|
| EQUITY | | | |
| Equity attributable to equity holders of the parent | | | |
| Issued capital | 28 | 101,600 | 101,600 |
| Reserves | 30 | 812,687 | 789,621 |
| Proposed final dividend | 11 | 10,160 | 10,160 |
| Total equity | | 924,447 | 901,381 |

Director

Director