

## BALANCE SHEETS

As at 31st March, 2005

## 資產負債表

於二零零五年三月三十一日

|                                                   |                  | Consolidated<br>綜合      |                         | Company<br>公司           |                         |
|---------------------------------------------------|------------------|-------------------------|-------------------------|-------------------------|-------------------------|
|                                                   | Note<br>附註       | 2005<br>HK\$'000<br>千港元 | 2004<br>HK\$'000<br>千港元 | 2005<br>HK\$'000<br>千港元 | 2004<br>HK\$'000<br>千港元 |
| <b>Non-current assets</b>                         | <b>非流動資產</b>     |                         |                         |                         |                         |
| Fixed assets                                      | 固定資產             | 12                      | 362,352                 | 305,782                 | —                       |
| Long-term investments                             | 長期投資             | 13                      | 968                     | 905                     | —                       |
| Investments in subsidiaries                       | 於附屬公司之投資         | 14                      | —                       | —                       | 242,751                 |
|                                                   |                  |                         |                         |                         | 243,310                 |
| Total non-current assets                          | 非流動資產總額          |                         | 363,320                 | 306,687                 | 242,751                 |
|                                                   |                  |                         |                         |                         | 243,310                 |
| <b>Current assets</b>                             | <b>流動資產</b>      |                         |                         |                         |                         |
| Inventories                                       | 存貨               | 15                      | 72,697                  | 59,414                  | —                       |
| Accounts and bills receivable                     | 應收賬款及票據          | 16                      | 141,664                 | 119,000                 | —                       |
| Prepayments and deposits                          | 預付款項及按金          |                         | 22,585                  | 17,773                  | 635                     |
| Prepaid tax                                       | 預付稅項             |                         | 4,629                   | 4,819                   | 51                      |
| Pledged bank deposits                             | 已抵押銀行存款          | 17                      | 12,306                  | 11,922                  | —                       |
| Cash and other bank deposits                      | 現金及其他銀行存款        | 17                      | 79,926                  | 71,332                  | 407                     |
|                                                   |                  |                         |                         |                         | 1,695                   |
| Total current assets                              | 流動資產總額           |                         | 333,807                 | 284,260                 | 1,093                   |
|                                                   |                  |                         |                         |                         | 2,328                   |
| <b>Current liabilities</b>                        | <b>流動負債</b>      |                         |                         |                         |                         |
| Short-term bank borrowings                        | 短期銀行貸款           | 18                      | (91,887)                | (91,228)                | —                       |
| Finance lease obligations,<br>current portion     | 財務契約債務，<br>即期部份  | 19                      | (9,455)                 | (17,731)                | —                       |
| Accounts and bills payable                        | 應付賬款及票據          | 20                      | (122,140)               | (86,960)                | —                       |
| Accruals and other payables                       | 應計負債及其他<br>應付款   |                         | (47,695)                | (34,076)                | (776)                   |
| Taxation payable                                  | 應付稅項             |                         | (14,928)                | (6,658)                 | —                       |
|                                                   |                  |                         |                         |                         | (88)                    |
| Total current liabilities                         | 流動負債總額           |                         | (286,105)               | (236,653)               | (776)                   |
|                                                   |                  |                         |                         |                         | (795)                   |
| Net current assets                                | 流動資產淨額           |                         | 47,702                  | 47,607                  | 317                     |
|                                                   |                  |                         |                         |                         | 1,533                   |
| Total assets less current liabilities             | 總資產減流動負債         |                         | 411,022                 | 354,294                 | 243,068                 |
|                                                   |                  |                         |                         |                         | 244,843                 |
| <b>Non-current liabilities</b>                    | <b>非流動負債</b>     |                         |                         |                         |                         |
| Finance lease obligations,<br>non-current portion | 財務契約債務，<br>非即期部份 | 19                      | (6,380)                 | (15,362)                | —                       |
| Long-term bank loans,<br>non-current portion      | 長期銀行貸款，<br>非即期部份 | 21                      | (60,510)                | (42,805)                | —                       |
| Deferred taxation                                 | 遞延稅項             | 22                      | (17,301)                | (16,948)                | —                       |
| Amounts due to subsidiaries                       | 應付附屬公司款項         | 14                      | —                       | —                       | (58,963)                |
|                                                   |                  |                         |                         |                         | (45,857)                |
| Total non-current liabilities                     | 非流動負債總額          |                         | (84,191)                | (75,115)                | (58,963)                |
|                                                   |                  |                         |                         |                         | (45,857)                |
| Net assets                                        | 資產淨值             |                         | 326,831                 | 279,179                 | 184,105                 |
|                                                   |                  |                         |                         |                         | 198,986                 |

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As at 31st March, 2005

## 資產負債表

於二零零五年三月三十一日

|                      |      |      | Consolidated<br>綜合 |          | Company<br>公司 |          |
|----------------------|------|------|--------------------|----------|---------------|----------|
|                      |      | Note | 2005               | 2004     | 2005          | 2004     |
|                      |      | 附註   | HK\$'000           | HK\$'000 | HK\$'000      | HK\$'000 |
|                      |      |      | 千港元                | 千港元      | 千港元           | 千港元      |
| Financed by:         | 代表：  |      |                    |          |               |          |
| Share capital        | 股本   | 23   | 42,517             | 42,517   | 42,517        | 42,517   |
| Reserves             | 儲備   | 25   | 284,314            | 236,662  | 141,588       | 156,469  |
| Shareholders' equity | 股東權益 |      | 326,831            | 279,179  | 184,105       | 198,986  |

Lam Kwong Yu  
林光如  
Chairman  
主席

Yeung Chui  
楊翠  
Vice Chairman  
副主席