

## CONDENSED CONSOLIDATED BALANCE SHEET

	30 September 2005 Unaudited Notes HK\$'000	31 March 2005 Audited HK\$'000 (Restated)
<b>NON-CURRENT ASSETS</b>		
Fixed assets:		
Property, plant and equipment	210,816	209,279
Investment property	10,899	10,832
Prepaid land premiums/land lease payments	68,705	69,039
Goodwill:		
Goodwill	4,017	3,746
Negative goodwill	—	(1,827)
Deferred tax assets	3,992	3,918
Non-current livestock	4,754	4,977
Interests in associates	147,950	142,053
Available-for-sale investments	23,160	19,057
Rental deposits	10,382	7,936
	<u>484,675</u>	<u>469,010</u>
<b>CURRENT ASSETS</b>		
Due from associates	99	5,128
Tax recoverable	1,685	2,416
Current livestock	2,971	3,055
Inventories	122,093	87,822
Trade receivables	9 325,388	327,009
Rental deposits	4,820	5,635
Prepayments, deposits and other receivables	63,418	42,927
Investments held for trading	2,990	4,109
Cash and cash equivalents	443,759	416,252
	<u>967,223</u>	<u>894,353</u>

## CONDENSED CONSOLIDATED BALANCE SHEET (continued)

		30 September 2005 Unaudited HK\$'000	31 March 2005 Audited HK\$'000 (Restated)
	Notes		
<b>CURRENT LIABILITIES</b>			
Tax payable		17,462	7,299
Trade payables and accrued liabilities	10	192,413	170,859
Interest-bearing bank borrowings		506,557	497,144
		<u>716,432</u>	<u>675,302</u>
<b>NET CURRENT ASSETS</b>		<u>250,791</u>	<u>219,051</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>735,466</u>	<u>688,061</u>
<b>NON-CURRENT LIABILITIES</b>			
Interest-bearing bank borrowings		39,000	20,000
Deferred tax liabilities		6,400	6,553
		<u>45,400</u>	<u>26,553</u>
		<u>690,066</u>	<u>661,508</u>
<b>CAPITAL AND RESERVES</b>			
<b>Equity attributable to equity holders of the parent</b>			
Issued share capital		39,956	39,956
Other reserves		138,652	139,771
Retained profits		472,952	429,343
Proposed dividends		7,991	19,978
		<u>659,551</u>	<u>629,048</u>
<b>Minority interests</b>		<u>30,515</u>	<u>32,460</u>
		<u>690,066</u>	<u>661,508</u>