

BALANCE SHEETS

As at 31st March, 2006

資產負債表

於二零零六年三月三十一日

		Note 附註	Consolidated 綜合		Company 公司	
			2006 HK\$'000 千港元	2005 HK\$'000 千港元 (As restated) (重列)	2006 HK\$'000 千港元	2005 HK\$'000 千港元 (As restated) (重列)
Non-current assets	非流動資產					
Leasehold land and land use rights	租賃土地及土地 使用權	15	26,413	28,623	—	—
Property, plant and equipment	物業、廠房及設備	16	418,904	333,729	—	—
Available-for-sale investments/Long-term investments	可供出售之投資／ 長期投資	17	1,180	968	—	—
Investments in subsidiaries	於附屬公司之投資	18	—	—	244,934	242,751
Total non-current assets	非流動資產總額		446,497	363,320	244,934	242,751
Current assets	流動資產					
Inventories	存貨	19	85,136	72,697	—	—
Trade and bills receivable	貿易應收賬款及票據	20	176,753	141,664	—	—
Prepayments and deposits	預付款項及按金		25,064	27,214	739	686
Pledged bank deposits	已抵押銀行存款	21	—	12,306	—	—
Cash and cash equivalents	現金及現金等值	21	89,812	79,926	71	407
Total current assets	流動資產總額		376,765	333,807	810	1,093
Current liabilities	流動負債					
Short-term bank borrowings	短期銀行貸款	22	(119,663)	(91,887)	—	—
Finance lease obligations, current portion	財務契約債務， 即期部份	23	(7,655)	(9,455)	—	—
Trade and bills payable	貿易應付賬款及票據	24	(134,494)	(122,140)	—	—
Accruals and other payables	應計負債及其他 應付款		(41,993)	(47,695)	(1,095)	(776)
Current income tax liabilities	即期所得稅負債		(18,015)	(14,928)	—	—
Amounts due to subsidiaries	應付附屬公司款項	18	—	—	(73,178)	(58,963)
Total current liabilities	流動負債總額		(321,820)	(286,105)	(74,273)	(59,739)
Net current assets/(liabilities)	流動資產／(負債)淨額		54,945	47,702	(73,463)	(58,646)
Total assets less current liabilities	總資產減流動負債		501,442	411,022	171,471	184,105
Non-current liabilities	非流動負債					
Finance lease obligations, non-current portion	財務契約債務， 非即期部份	23	(5,092)	(6,380)	—	—
Long-term bank loans, non-current portion	長期銀行貸款， 非即期部份	22	(135,135)	(60,510)	—	—
Deferred income tax liabilities	遞延所得稅負債	25	(15,794)	(17,301)	—	—
Total non-current liabilities	非流動負債總額		(156,021)	(84,191)	—	—
Net assets	資產淨值		345,421	326,831	171,471	184,105

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於二零零六年三月三十一日

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			Consolidated 綜合		Company 公司	
		Note 附註	2006 HK\$'000 千港元	2005 HK\$'000 千港元 (As restated) (重列)	2006 HK\$'000 千港元	2005 HK\$'000 千港元 (As restated) (重列)
Equity	股本權益					
Capital and reserves attributable to equity holders of the Company	本公司權益持有人應佔股本及儲備					
Share capital	股本	26	42,947	42,517	42,947	42,517
Reserves	儲備	28	302,474	284,314	128,524	141,588
Shareholders' equity	股東權益		345,421	326,831	171,471	184,105

The financial statements were approved and authorised for issue by the Board of Directors on 6th July, 2006 and are signed on its behalf by:

財務報表於二零零六年七月六日獲董事會批准及授權印行，並由下列人士代表簽署：

Lam Kwong Yu
林光如
Chairman
主席

Yeung Chui
楊翠
Vice Chairman
副主席

The notes are an integral part of these financial statements.

附註為此等財務報表的整體部份。