

## Consolidated Balance Sheet

(At 31 March 2006)

		(Restated)	
	2006	2005	
Note	HK\$'000	HK\$'000	
<b>Non-current assets</b>			
Property, plant and equipment	16	11,968	6,890
Goodwill	17	23,886	33,673
Other intangible assets	18	1,111	1,274
Interest in an associate	20	1	4,501
Available-for-sale investments	21	-	22,588
		<u>36,966</u>	<u>68,926</u>
<b>Current assets</b>			
Inventories	22	2,646	3,356
Trade receivables	23	3,289	3,748
Prepayments, deposits and other receivables		8,049	3,603
Loan receivables	25	7,806	21,026
Bank balances and cash		47,894	47,318
		<u>69,684</u>	<u>79,051</u>
<b>Current liabilities</b>			
Trade payables	26	1,409	960
Other payables and accrued liabilities		12,221	8,769
Amounts due to directors	27	6,942	5,714
Convertible bonds	28	-	14,917
		<u>20,572</u>	<u>30,360</u>
<b>Net current assets</b>		<u>49,112</u>	<u>48,691</u>
<b>Total assets less current liabilities</b>		<b>86,078</b>	117,617
<b>Non-current liabilities</b>			
Convertible bonds	28	48,992	-
<b>NET ASSETS</b>		<u><b>37,086</b></u>	<u>117,617</u>

## ● Consolidated Balance Sheet

(At 31 March 2006)

	Note	2006 HK\$'000	(Restated) 2005 HK\$'000
<b>Capital and reserves</b>			
Share capital	29	23,437	21,707
Reserves	30	8,036	87,239
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Equity attributable to equity holders of the Company		31,473	108,946
<b>Minority interests</b>		5,613	8,671
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<b>TOTAL EQUITY</b>		<b>37,086</b>	<b>117,617</b>
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The financial statements on pages 25 to 93 were approved and authorised for issue by the Board of Directors on 14 July 2006 and signed on its behalf by:

**Dr. Li Zhong Yuan**  
Director

**Mr. Lee Jong Dae**  
Director