CONSOLIDATED BALANCE SHEET 綜合資產負債表

31 March 2006 二零零六年三月三十一日

Notes					
Notes					2005
NON-CURRENT ASSETS					
Restated (全列					HK\$'000
(重列) NON-CURRENT ASSETS			附註	港幣千元	港幣千元
Property, plant and equipment 物業、商房及設備 14 633,120 628,651 7tepaid land lease payments					(Restated)
Property, plant and equipment 物業、廠房及設備 14 633,120 628,651 Prepaid land lease payments 信付土地租賃款項 15 35,277 35,945 Intangible assets 無形資産 16 17,233 13,476 Available-for-sale investments 可供出售之投資 19 14,219 963 Non-current portion of other 其他應收款項非即期部分 20 5,706 23,755 receivable Non-current portion of loans 應收貸款非即期部分 21 281 469 Peposits for acquisition of items of property, plant and equipment 及設備項目按金 31,765 2,031 Total non-current assets 非流動資產 Inventories 存資 22 354,277 257,210 Accounts and bills receivable 應收貸款即期部分 21 188 188 Prepayments, deposits and other receivables 其他應收款項 29,588 19,283 And other receivables 其他應收款項 29,588 19,283 Prepad land lease payments 積付土地租賃款項 15 9,521 9,424 Equity investments at fair value 按公平值計入損益之 through profit or loss/ other investments					(重列)
Property, plant and equipment 物業、廠房及設備 14 633,120 628,651 Prepaid land lease payments 信付土地租賃款項 15 35,277 35,945 Intangible assets 無形資産 16 17,233 13,476 Available-for-sale investments 可供出售之投資 19 14,219 963 Non-current portion of other 其他應收款項非即期部分 20 5,706 23,755 receivable Non-current portion of loans 應收貸款非即期部分 21 281 469 Peposits for acquisition of items of property, plant and equipment 及設備項目按金 31,765 2,031 Total non-current assets 非流動資產 Inventories 存資 22 354,277 257,210 Accounts and bills receivable 應收貸款即期部分 21 188 188 Prepayments, deposits and other receivables 其他應收款項 29,588 19,283 And other receivables 其他應收款項 29,588 19,283 Prepad land lease payments 積付土地租賃款項 15 9,521 9,424 Equity investments at fair value 按公平值計入損益之 through profit or loss/ other investments	NON-CURRENT ASSETS	非流動資產			
Prepaid land lease payments			14	633 120	628 651
Intangible assets					
Available-for-sale investments 可供出售之投資 19 14,219 963 Non-current portion of other 其他應收款項非即期部分 20 5,706 23,759 receivable Non-current portion of loans 應收貸款非即期部分 21 281 469 receivable Deposits for acquisition of items of property, plant and equipment 及設備項目按金 31,765 2,031 Total non-current assets 非流動資產總值 737,601 705,288 CURRENT ASSETS					
Non-current portion of other receivable		······			, and the second
receivable Non-current portion of loans 應收貸款非即期部分 21 281 469 receivable Deposits for acquisition of items of property, plant and equipment 及設備項目按金 31,765 2,031 Total non-current assets 非流動資產總值 737,601 705,288 CURRENT ASSETS 流動資產 Inventories 存貨 22 354,277 257,210 Accounts and bills receivable 應收廢款及票據 23 277,427 227,821 Current portion of loans receivable 應收廢款及票據 23 277,427 227,821 Current portion of loans receivable 應收資款即期部分 21 188 188 Prepayments, deposits 預付款項、按金及 29,588 19,283 Prepaid land lease payments 預付土地租賃款項 15 9,521 9,424 Equity investments at fair value 按公平值計入損益之 through profit or loss/ 以由投資 24 10,380 17,542 Cash and bank balances 現金及銀行結存 99,971 98,353 Total current assets 流動資產總值 783,052 632,320 CURRENT LIABILITIES 流動債 25 441,887 269,972 Accounts payable 應付發資 77,555 64,583 Interest-bearing bank and other payables linterest-bearing bank and other borrowings 27 254,588 287,010 Derivative financial instruments 衍生金融工具 26 1,496 —— Total current liabilities 流動負債總額 776,836 621,565 NET CURRENT ASSETS 流動資產淨額 6,216 10,755 TOTAL ASSETS LESS 資產總值減流動負債					
Non-current portion of loans receivable Deposits for acquisition of items of property, plant and equipment 及設備項目按金 31,765 2,031 7052,888 31,765 2,031 7052,888 31,765 2,031 7052,888 31,765 31,765 31,7601 7052,888 31,7652 7052,888 31,888 31,7652 7052,888 31,7652 7052,888 31,7652 7052,888 31,7652 70		共同感状脉搏升和物即力	20	3,700	23,737
receivable Deposits for acquisition of items of property, plant and equipment 及設備項目按金 31,765 2,031 Total non-current assets 非流動資產總值 737,601 705,288 CURRENT ASSETS 流動資產 Inventories 存貨 22 354,277 257,210 Accounts and bills receivable 應收賬款及票據 23 277,427 227,821 Current portion of loans receivable 應收貸款即期部分 21 188 188 Prepayments, deposits 預付款項、按金及 400 400 400 400 400 400 400 400 400 40		應收貸款非即期部分	21	281	469
Total non-current assets					
Total non-current assets 非流動資產總值 737,601 705,288 CURRENT ASSETS	Deposits for acquisition of items of	購買物業、廠房			
CURRENT ASSETS Inventories Accounts and bills receivable 應收度款及票據 23 277,427 227,821 Current portion of loans receivable 應收貸款即期部分 21 188 188 Prepayments, deposits 有付款項、按金及 and other receivables 其他應收款項 Prepaid land lease payments 預付土地租賃款項 Equity investments at fair value 按公平值計入損益之 through profit or loss/ other investments 其他投資 Cash and bank balances 現金及銀行結存 99,971 98,353 Total current assets 流動資產 CURRENT LIABILITIES 流動負債 Accounts payable Accounts payable and other payables Elej (及其他應付款項 and other borrowings Derivative financial instruments 可性與預算 1,310 - Total current liabilities 流動負債總額 776,836 621,565 NET CURRENT ASSETS 流動資產潛額 6,216	property, plant and equipment	及設備項目按金		31,765	2,031
CURRENT ASSETS Inventories Accounts and bills receivable 應收度款及票據 23 277,427 227,821 Current portion of loans receivable 應收貸款即期部分 21 188 188 Prepayments, deposits 有付款項、按金及 and other receivables 其他應收款項 Prepaid land lease payments 預付土地租賃款項 Equity investments at fair value 按公平值計入損益之 through profit or loss/ other investments 其他投資 Cash and bank balances 現金及銀行結存 99,971 98,353 Total current assets 流動資產 CURRENT LIABILITIES 流動負債 Accounts payable Accounts payable and other payables Elej (及其他應付款項 and other borrowings Derivative financial instruments 可性與預算 1,310 - Total current liabilities 流動負債總額 776,836 621,565 NET CURRENT ASSETS 流動資產潛額 6,216	Total non-current assets	非流動資產總值		737,601	705,288
Inventories					
Accounts and bills receivable 應收賬款及票據 23 277,427 227,821 Current portion of loans receivable 應收貸款即期部分 21 188 188 Prepayments, deposits 預付款項、按金及 and other receivables 其他應收款項 29,588 19,283 Prepaid land lease payments 預付土地租賃款項 15 9,521 9,424 Equity investments at fair value 按公平值計入損益之 through profit or loss/					
Current portion of loans receivable 應收貸款即期部分 21 188 188 Prepayments, deposits 預付款項、按金及 and other receivables 其他應收款項 29,588 19,283 Prepaid land lease payments 預付土地租貸款項 15 9,521 9,424 Equity investments at fair value 按公平值計入損益之 through profit or loss/ other investments		14 5 3		,	
Prepayments, deposits 有付款項、按金及 and other receivables 其他應收款項 29,588 19,283 19,283 Prepaid land lease payments 預付土地租賃款項 15 9,521 9,424 Equity investments at fair value 按公平值計入損益之 through profit or loss/ 股本投資/ other investments 其他投資 24 10,380 17,542 Tax recoverable 可收回税項 1,700 2,499 (25)					
期間 対策			21	188	188
Prepaid land lease payments 預付土地租賃款項 15 9,521 9,424 Equity investments at fair value 按公平值計入損益之 through profit or loss/					
Equity investments at fair value 按公平值計入損益之 through profit or loss/ other investments 其他投資 24 10,380 17,542 7ax recoverable 可收回税項 1,700 2,499 7ax recoverable 可收回税項 1,700 2,499 7b,353 7b 7c				29,588	19,283
through profit or loss/ other investments 其他投資 24 10,380 17,542 1,700 2,499 1			15	9,521	9,424
other investments 其他投資 24 10,380 17,542 Tax recoverable 可收回税項 1,700 2,499 Cash and bank balances 現金及銀行結存 99,971 98,353 Total current assets 流動資產總值 783,052 632,320 CURRENT LIABILITIES Accounts payable 應付賬款 25 441,887 269,972 Accrued liabilities and other payables 應計負債及其他應付款項 77,555 64,583 Interest-bearing bank 計息銀行及其他借貸 27 254,588 287,010 and other borrowings 27 254,588 287,010 Derivative financial instruments 衍生金融工具 26 1,496 Tax payable 應付税項 1,310 Total current liabilities 流動負債總額 776,836 621,565 NET CURRENT ASSETS 流動資產淨額 6,216 10,755 TOTAL ASSETS LESS 資產總值減流動負債					
Tax recoverable 可收回税項 1,700 2,499 Cash and bank balances 現金及銀行結存 99,971 98,353 Total current assets 流動資產總值 783,052 632,320 CURRENT LIABILITIES Accounts payable 應付賬款 25 441,887 269,972 Accrued liabilities and other payables 應計負債及其他應付款項 77,555 64,583 Interest-bearing bank 計息銀行及其他借貸 27 254,588 287,010 and other borrowings 27 254,588 287,010 Derivative financial instruments 衍生金融工具 26 1,496 Tax payable 應付税項 1,310 Total current liabilities 流動負債總額 776,836 621,565 NET CURRENT ASSETS 流動資產淨額 6,216 10,755 TOTAL ASSETS LESS 資產總值減流動負債	through profit or loss/				
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Total current assets 流動資產總值 783,052 632,320 CURRENT LIABILITIES 流動負債 Accounts payable 應付賬款 25 441,887 269,972 Accrued liabilities and other payables 應計負債及其他應付款項 77,555 64,583 Interest-bearing bank 計息銀行及其他借貸 27 254,588 287,010 and other borrowings 27 254,588 287,010 Derivative financial instruments 衍生金融工具 26 1,496 Tax payable 應付税項 1,310 Total current liabilities 流動負債總額 776,836 621,565 NET CURRENT ASSETS 流動資產淨額 6,216 10,755	Tax recoverable				2,499
CURRENT LIABILITIES Accounts payable Me付賬款 Accounts payable Med Inabilities and other payables Methor borrowings Derivative financial instruments Method Tax payable Med Minus Method Total current liabilities Method M	Cash and bank balances	現金及銀行結存		99,971	98,353
Accounts payable應付賬款25441,887269,972Accrued liabilities and other payables應計負債及其他應付款項77,55564,583Interest-bearing bank and other borrowings27254,588287,010Derivative financial instruments衍生金融工具 應付税項261,496-Tax payable應付税項1,310-Total current liabilities流動負債總額776,836621,565NET CURRENT ASSETS流動資產淨額6,21610,755TOTAL ASSETS LESS資產總值減流動負債	Total current assets	流動資產總值		783,052	632,320
Accounts payable應付賬款25441,887269,972Accrued liabilities and other payables應計負債及其他應付款項77,55564,583Interest-bearing bank and other borrowings27254,588287,010Derivative financial instruments衍生金融工具 應付税項261,496-Tax payable應付税項1,310-Total current liabilities流動負債總額776,836621,565NET CURRENT ASSETS流動資產淨額6,21610,755TOTAL ASSETS LESS資產總值減流動負債	CURRENT LIABILITIES	· · · · · · · · · · · · · · · · · · ·			
Accrued liabilities and other payables 應計負債及其他應付款項 77,555 64,583 Interest-bearing bank 計息銀行及其他借貸 27 254,588 287,010 Derivative financial instruments 衍生金融工具 26 1,496 — Tax payable 應付稅項 1,310 — Total current liabilities 流動負債總額 776,836 621,565 NET CURRENT ASSETS 流動資產淨額 6,216 10,755			25	441 007	260 072
Interest-bearing bank 計息銀行及其他借貸 and other borrowings 27 254,588 287,010 Derivative financial instruments 衍生金融工具 26 1,496 — Tax payable 應付税項 1,310 — Total current liabilities 流動負債總額 776,836 621,565 NET CURRENT ASSETS 流動資產淨額 6,216 10,755 TOTAL ASSETS LESS 資產總值減流動負債			23		
and other borrowings 27 254,588 287,010 Derivative financial instruments 衍生金融工具 26 1,496 — Tax payable 應付税項 1,310 — Total current liabilities 流動負債總額 776,836 621,565 NET CURRENT ASSETS 流動資產淨額 6,216 10,755 TOTAL ASSETS LESS 資產總值減流動負債				11,555	04,383
Derivative financial instruments 衍生金融工具 26 1,496 — Tax payable 應付税項 1,310 — Total current liabilities 流動負債總額 776,836 621,565 NET CURRENT ASSETS 流動資產淨額 6,216 10,755 TOTAL ASSETS LESS 資產總值減流動負債		司 心 敢 门 及 共 他 旧 貝	2.7	254 500	207.010
Tax payable應付税項1,310Total current liabilities流動負債總額776,836NET CURRENT ASSETS流動資產淨額6,216TOTAL ASSETS LESS資產總值減流動負債		⇔ ← ♠ ➡ ▼ 目			287,010
Total current liabilities 流動負債總額 776,836 621,565 NET CURRENT ASSETS 流動資產淨額 6,216 TOTAL ASSETS LESS 資產總值減流動負債			26		_
NET CURRENT ASSETS 流動資產淨額 6,216 10,755 TOTAL ASSETS LESS 資產總值減流動負債	тах рауаріе	應 的 优 填		1,310	
TOTAL ASSETS LESS 資產總值減流動負債	Total current liabilities	流動負債總額		776,836	621,565
	NET CURRENT ASSETS	流動資產淨額		6,216	10,755
CURRENT LIABILITIES 743,817 716,043	TOTAL ASSETS LESS	資產總值減流動負債			
	CURRENT LIABILITIES			743,817	716,043

CONSOLIDATED BALANCE SHEET 綜合資產負債表

31 March 2006 二零零六年三月三十一日

			2006 二零零六年	2005 二零零五年
		Notes	HK\$'000	HK\$'000
		附註	港幣千元	港幣千元
				(Restated)
				(重列)
TOTAL ASSETS LESS CURRENT	總資產減流動負債		743,817	716,043
LIABILITIES	北汝乱台唐			
NON-CURRENT LIABILITIES	非流動負債			
Interest-bearing bank	計息銀行及其他借貸	27	20/ 220	107 / 10
and other borrowings Net deferred tax liabilities	遞延税項負債淨額	27 29	206,239	187,613
Net deferred tax habilities	<u> </u>	29	29,512	31,709
Total non-current liabilities	非流動負債總額		235,751	219,322
Net assets	資產淨額		508,066	496,721
EQUITY	權益			
Issued capital	已發行股本	.30	95,289	95,289
Reserves	は は は は は は は は は は は は は は は は は は は	32(a)	403,248	391,903
Proposed final dividend	擬派末期股息	12	9,529	9,529
oposed in all dividend	יטי אנו ניאיז אנו אנו	, 2		
Total equity	權益總額		508,066	496,721

LING Siu Man, Simon

凌少文

Director

董事

LIU Hoi Keung, Gary

廖開強

Director 董事