

## Consolidated Balance Sheet

As at 31st March, 2006

	Notes	2006 HK\$'000	2005 HK\$'000 (Restated)
<b>ASSETS AND LIABILITIES</b>			
<b>Non-current assets</b>			
Property, plant and equipment	15	17,768	21,378
Leasehold interests in land	16	5,980	6,114
Investment properties	17	1,134	—
Interests in jointly controlled entities	19	4,940	4,884
Available-for-sale investments	20	112,203	65,830
Other assets	21	2,203	2,105
Goodwill	22	—	—
		<u>144,228</u>	<u>100,311</u>
<b>Current assets</b>			
Inventories	23	575,613	549,219
Debtors, deposits and prepayments	24	83,522	60,141
Investments at fair value through profit or loss	25	9,271	15,453
Tax recoverable		—	445
Cash and cash equivalents	26	50,355	34,418
		<u>718,761</u>	<u>659,676</u>
<b>Current liabilities</b>			
Creditors, accruals and provision	27	78,683	48,156
Taxation payable		852	—
Gold loans, unsecured	28	25,006	11,185
Bank loans and overdrafts, unsecured	29	83,000	62,236
		<u>187,541</u>	<u>121,577</u>
<b>Net current assets</b>		<u>531,220</u>	<u>538,099</u>
<b>Total assets less current liabilities</b>		<u>675,448</u>	<u>638,410</u>
<b>Non-current liabilities</b>			
Bank loans, unsecured	29	98,000	120,000
Provision for long service payments	30	432	607
		<u>98,432</u>	<u>120,607</u>
<b>Net assets</b>		<u>577,016</u>	<u>517,803</u>

**Consolidated Balance Sheet** (Continued)

As at 31st March, 2006

	<i>Notes</i>	2006 HK\$'000	2005 HK\$'000 (Restated)
<b>CAPITAL AND RESERVES</b>			
<b>Capital and reserves attributable to the shareholders of the Company</b>			
Share capital	31	108,768	108,768
Other reserves	32(a)	147,470	101,053
Retained profits	32(a)		
Proposed final dividend		3,481	3,481
Others		<u>316,687</u>	<u>304,179</u>
		576,406	517,481
<b>Minority interests</b>		<u>610</u>	<u>322</u>
		<u><u>577,016</u></u>	<u><u>517,803</u></u>

Yeung Ping Leung, Howard  
Chairman

Tang Yat Sun, Richard  
Vice Chairman