

# Consolidated Balance Sheet

31 March 2006

	<i>Notes</i>	<b>2006</b> <i>HK\$'000</i>	2005 <i>HK\$'000</i> (Restated)
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	14	13,446	7,083
Investment properties	15	45,800	43,800
Prepaid land lease payments	16	5,005	5,085
Property held for development	17	4,665	4,665
Interest in a jointly-controlled entity	18	1,134	943
Interests in associates	19	950	5,295
Long term investment	21	–	2,700
<b>Total non-current assets</b>		<b>71,000</b>	69,571
<b>CURRENT ASSETS</b>			
Inventories		3,742	1,796
Trade receivables	22	532	965
Prepayments, deposits and other receivables	23	9,061	6,607
Tax recoverable		60	–
Cash and bank balances		36,821	56,727
<b>Total current assets</b>		<b>50,216</b>	66,095
<b>CURRENT LIABILITIES</b>			
Trade payables	24	3,309	5,851
Other payables and accruals	25	11,202	7,342
Interest-bearing bank and other borrowings	26	448	420
Amounts due to minority shareholders		1,579	1,689
Tax payable		–	467
Provision for long service payments	28	1,896	2,898
<b>Total current liabilities</b>		<b>18,434</b>	18,667
<b>NET CURRENT ASSETS</b>		<b>31,782</b>	47,428
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>102,782</b>	116,999
<b>NON-CURRENT LIABILITIES</b>			
Interest-bearing bank and other borrowings	26	11,311	11,473
Deferred tax liabilities, net	29	1,159	895
<b>Total non-current liabilities</b>		<b>12,470</b>	12,368
<b>Net assets</b>		<b>90,312</b>	104,631

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	<i>Notes</i>	<b>2006</b> <i>HK\$'000</i>	2005 <i>HK\$'000</i> (Restated)
<b>EQUITY</b>			
<b>Equity attributable to equity holders of the parent</b>			
Issued capital	<i>30</i>	<b>36,032</b>	36,032
Reserves	<i>31(a)</i>	<b>50,609</b>	64,942
Proposed final dividend	<i>12</i>	<b>3,603</b>	3,603
		<b>90,244</b>	104,577
<b>Minority interests</b>		<b>68</b>	54
<b>Total equity</b>		<b>90,312</b>	104,631

**Chan Shu Kit**  
*Director*

**Kung Wing Yiu**  
*Director*