

Consolidated Balance Sheet

As at 31 March 2006

	Notes	2006 HK\$'000	2005 HK\$'000
ASSETS AND LIABILITIES			
Non-current assets			
Property, plant and equipment	15	3,823	4,732
Goodwill	16	14,695	14,695
Other intangible assets	17	7,547	9,440
Available-for-sale financial assets	20	7,150	—
Long term investments	21	—	6,767
Other assets	22	3,875	3,880
		37,090	39,514
Current assets			
Trade receivables	23	214,129	159,177
Short term loan receivables	24	2,423	128
Prepayments, deposits and other receivables		5,754	4,731
Financial assets at fair value through profit or loss	25	17,159	—
Short term investments	26	—	24,824
Trust time deposits held on behalf of customers	27	217,937	51,869
Trust bank balances held on behalf of customers	27	29,549	89,675
Cash and cash equivalents	28	21,484	26,918
		508,435	357,322
Current liabilities			
Trade payables	29	309,216	178,954
Borrowings	30	79,293	85,500
Provision for tax		524	328
Other payables and accruals		32,170	21,391
		421,203	286,173
Net current assets		87,232	71,149
Total assets less current liabilities		124,322	110,663
Non-current liabilities			
Deferred tax liabilities	31	36	36
Net assets		124,286	110,627
EQUITY			
Equity attributable to equity holders of the Company			
Share capital	32	1,135	1,064
Reserves	34	123,151	109,563
Total equity		124,286	110,627

Bernard Pouliot
Director

Kenneth Lam Kin Hing
Director