

CONSOLIDATED BALANCE SHEET 綜合資產負債表

As at 31 March 2006 於二零零六年三月三十一日

Non-current assets Investment properties Prepaid lease payments on land use rights Intangible assets Interests in associates Deferred tax assets Inventories Prepaid lease payments on land use rights Interests in associates Deferred tax assets Inventories Prepayments, deposits and other receivables Prepaid lease payments on land use rights Financial assets at fair value through profit or loss Other investments Amounts due from associates Tax recoverable Bank balances and cash Non-current assets ##i may	2006	2005
Non-current assets Investment properties Property, plant and equipment Prepaid lease payments on Intangible assets Interests in associates Deferred tax assets Inventories Prepayments, deposits and other receivables Prepayments, deposits and other receivables Prepaid lease payments on Iand use rights Inventories Financial assets at fair value through profit or loss Other investments Amounts due from associates Bank balances and cash Current liabilities Trade payables Other payables and accruals Tax payable Obligations under finance leases - due within one year Bank and other borrowings #	HK\$'000	
Investment properties Property, plant and equipment Prepaid lease payments on land use rights Intangible assets Goodwill Interests in associates Deferred tax assets Inventories Prepayments, deposits and other receivables Prepayments descentibles Prepaid lease payments on land use rights Interests in associates Deferred tax assets Inventories Inventor	千港元	
Investment properties Property, plant and equipment Prepaid lease payments on land use rights Intangible assets Goodwill Interests in associates Deferred tax assets Inventories Prepayments, deposits and other receivables Prepaid lease payments on land use rights Interests in associates Deferred tax assets Inventories Trade and bills receivables Prepayments, deposits and other receivables Prepaid lease payments on land use rights Financial assets at fair value through profit or loss Other investments Amounts due from associates Tax recoverable Bank balances and cash Current liabilities Trade payables Other payables and accruals Tax payable Obligations under finance leases - due within one year Bank and other borrowings Deferred tax assets ### ### ### ### ### ### ### ### ### #		(Restated)
Investment properties Property, plant and equipment Prepaid lease payments on land use rights Intangible assets Goodwill Interests in associates Deferred tax assets Inventories Prepayments, deposits and other receivables Prepaid lease payments on land use rights Interests in associates Deferred tax assets Inventories Trade and bills receivables Prepayments, deposits and other receivables Prepaid lease payments on land use rights Financial assets at fair value through profit or loss Other investments Amounts due from associates Tax recoverable Bank balances and cash Current liabilities Trade payables Other payables and accruals Tax payable Obligations under finance leases - due within one year Bank and other borrowings Deferred tax assets ### ### ### ### ### ### ### ### ### #		(重列)
Investment properties Property, plant and equipment Prepaid lease payments on land use rights Intangible assets Goodwill Interests in associates Deferred tax assets Inventories Prepayments, deposits and other receivables Prepayments descentibles Prepaid lease payments on land use rights Interests in associates Deferred tax assets Inventories Inventor		
Property, plant and equipment Prepaid lease payments on land use rights Intangible assets 無形資產 17		
中でPaid lease payments on land use rights Intangible assets 無形資產 17 Goodwill 商譽 18 Interests in associates 於聯營公司之權益 19 Deferred tax assets 流動資產 7年貨 20 Example 19 E	6,426	- // 00/
Iland use rights Intangible assets Goodwill Interests in associates Deferred tax assets Current assets Inventories Trade and bills receivables Prepayments, deposits and other receivables Prepaid lease payments on land use rights Financial assets at fair value through profit or loss Other investments Amounts due from associates Tax recoverable Bank balances and cash Current liabilities Trade payables Other payables and accruals Tax payable Obligations under finance leases - due within one year Bank and other borrowings Interests in associates 無形資產 無形資產 行為層 「Trade MW營公司之權益 「Trade MW 以表表表別 「基本 MW 以表表別 「基本 MW MW 公司款項 「可收回稅項 「銀行結存及現金 「無付稅項 「公財政政應計負債 「應付貨款 「支持、 「大力」の制度 「大力」の制度 「大力」の関係可能でする。 「大力」の関係では、 「大力」の関係を表し、 「大力」の関係を表し	56,499	66,994
Intangible assets Goodwill Interests in associates Deferred tax assets Current assets Inventories Inventories Frepayments, deposits and other receivables Prepaid lease payments on land use rights Financial assets at fair value through profit or loss Other investments Amounts due from associates Tax recoverable Bank balances and cash Current liabilities Trade payables Other payables Other payables and accruals Tax payable Obligations under finance leases - due within one year Bank and other borrowings Inventories Inventories Inventories Inventories Inventories Inventor	9,008	8,874
Goodwill 商譽	7,006	39
Interests in associates Deferred tax assets	_	17,004
Deferred tax assets Defer by Exp Defer Deferred tax assets Deferred tax asset Deferred tax	6,000	18,316
Current assets Inventories Inventories Inventories Frepayments, deposits and other receivables Prepaid lease payments on land use rights Financial assets at fair value through profit or loss Other investments Amounts due from associates Tax recoverable Bank balances and cash Current liabilities Trade payables Other payables and accruals Tax payable Obligations under finance leases - due within one year Bank and other borrowings Are 20 Re w (2) 表 及 (2) 表 (2) Re w (2) 表 (2) Re w (2) 表 (2) 和 (2) 和 (2) Re w (2) 和 (2) 和 (2) Re w (3) 和 (2) Re w (4) 和	135	135
Inventories 存貨	133	133
Inventories 存貨	78,068	111,362
Inventories 存貨		
Trade and bills receivables 際收貨款及應收票據 21 Prepayments, deposits and other receivables 22 Prepaid lease payments on land use rights 16 Financial assets at fair value through profit or loss Other investments 其他投資 24 Amounts due from associates Tax recoverable Bank balances and cash 銀行結存及現金 Current liabilities 流動負債 19 Trade payables のけにする 19 Trade payables のけにする 19 Trade payables のけにする 19 Tax payable 0 に対している 19 Tax payable 0 に関する 19 Ta	79,118	95,634
Prepayments, deposits and other receivables Prepaid lease payments on land use rights Financial assets at fair value through profit or loss Other investments Amounts due from associates Tax recoverable Bank balances and cash Current liabilities Trade payables Other payables and accruals Tax payable Obligations under finance leases - due within one year Bank and other borrowings Tinde payables Different liabilities Tax payable Obligations under finance leases - due within one year Bank and other borrowings Tax payable Tax payable Different liabilities Tax payable Obligations under Sample Tax payable Sample	55,637	56,904
Other receivables Prepaid lease payments on land use rights Financial assets at fair value through profit or loss Other investments Amounts due from associates Tax recoverable Bank balances and cash Current liabilities Trade payables Other payables and accruals Tax payable Obligations under finance leases - due within one year Bank and other borrowings Lut使用權預付租賃款項 E独设 在損益表內 虚理之金融資產 23 Current則聚並在損益表內 虚理之金融資產 第四股資 の規項 明中的規項 明中的規項 明中的規項 明中的規 明中的表現 「應付貨款 第四股時數 第	, , , , ,	
Iand use rights Financial assets at fair value 按公平值列賬並在損益表內 through profit or loss 處理之金融資產 23 Other investments 其他投資 24 Amounts due from associates 應收聯營公司款項 79 Tax recoverable 可收回税項 銀行結存及現金 Current liabilities 流動負債 應付貨款 25 Other payables and accruals 其他應付款項及應計負債 25 Tax payable 應付税項 Obligations under finance leases - due within one year Bank and other borrowings 銀行及其他借貸	6,128	7,409
Iand use rights Financial assets at fair value 按公平值列賬並在損益表內 through profit or loss 處理之金融資產 23 Other investments 其他投資 24 Amounts due from associates Tax recoverable Bank balances and cash 銀行結存及現金 Current liabilities 流動負債 應付貨款 25 Other payables ond accruals Tax payable 應付稅項 Obligations under finance leases - due within one year Bank and other borrowings 銀行及其他借貸		
through profit or loss 處理之金融資產 23 Other investments 其他投資 24 Amounts due from associates 應收聯營公司款項 19 Tax recoverable 可收回税項 Bank balances and cash 銀行結存及現金 Current liabilities 流動負債 Trade payables 使付貨款 25 Other payables and accruals Tax payable 應付税項 Obligations under finance leases - due within one year Bank and other borrowings 銀行及其他借貸	220	208
Other investments 其他投資 24 Amounts due from associates 應收聯營公司款項 79 Tax recoverable 可收回税項 Bank balances and cash 銀行結存及現金 Current liabilities 流動負債 應付貨款 25 Other payables and accruals Tax payable 應付稅項 Obligations under finance leases - due within one year Bank and other borrowings 銀行及其他借貸		
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Bank balances and cash 銀行結存及現金 Current liabilities 流動負債 Trade payables 應付貨款 25 Other payables and accruals 其他應付款項及應計負債 25 Tax payable 應付税項 Obligations under finance leases - due within one year Bank and other borrowings 銀行及其他借貸	-	210
Current liabilities 流動負債 Trade payables 應付貨款 25 Other payables and accruals 其他應付款項及應計負債 25 Tax payable 應付税項 Obligations under 融資租賃之承擔 finance leases - due within one year - 於一年內到期 26 Bank and other borrowings 銀行及其他借貸	86	-
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Trade payables 應付貨款 25 Other payables and accruals 其他應付款項及應計負債 25 Tax payable 應付税項 Obligations under finance leases - due within one year Bank and other borrowings 銀行及其他借貸	151,561	170,308
Trade payables 應付貨款 25 Other payables and accruals 其他應付款項及應計負債 25 Tax payable 應付稅項 Obligations under finance leases - due within one year —於一年內到期 26 Bank and other borrowings 銀行及其他借貸		
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Tax payable 應付税項 Obligations under 融資租賃之承擔 finance leases - due within one year -於一年內到期 26 Bank and other borrowings 銀行及其他借貸	28,553 21,877	31,427 12,479
Obligations under 融資租賃之承擔 finance leases — due within one year —於一年內到期 26 Bank and other borrowings 銀行及其他借貸	1,277	993
finance leases - due within one year	1,277	,,,
- due within one year - 於一年內到期 26 Bank and other borrowings 銀行及其他借貸		
Bank and other borrowings 銀行及其他借貸	598	606
	32,391	29,318
	84,696	74,823
Net current assets	66,865	95,485
「Otal assets less current liabilities 總資產減流動負債	144,933	206,847

CONSOLIDATED BALANCE SHEET 綜合資產負债表

As at 31 March 2006 於二零零六年三月三十一日

		NOTES	2006	2005
			HK\$′000 千港元	
		IIJ H.L.	17870	(Restated)
				(重列)
Capital and reserves	股本及儲備			
Share capital	股本	29	26,248	26,248
Reserves	儲備		106,591	162,338
Equity attributable to equity	本公司股權持有人應佔權益			
holders of the Company			132,839	188,586
Minority interests	少數股東權益		7,002	6,964
			139,841	195,550
			107,011	. , 3, 3 3 6
Non-current liabilities	非流動負債			
Obligations under	融資租賃之承擔			
finance leases	-於一年後到期			
– due after one year		26	586	363
Bank and other borrowings	銀行及其他借貸			
– due after one year	-於一年後到期	27	-	6,112
Deferred tax liabilities	遞延税項負債	28	4,506	4,822
			5.003	11 207
			5,092	11,297
			144,933	206,847

The financial statements on pages 39 to 138 were approved and authorised for issue by the Board of Directors on 25 July 2006 and are signed on its behalf by:

列載於39至138頁之財務報表於二零零六年七月二十 五日由董事局批准並由以下董事代為簽署:

Director 董事 Director 董事