

Consolidated Balance Sheet

As at 31st March, 2006

	Notes	2006 HK\$'000	2005 HK\$'000 (Restated)
Non-current assets			
Investment properties	14	7,120	5,160
Property, plant and equipment	15	55,895	24,518
Prepaid lease payments	16	2,192	4,115
Goodwill	17	82,392	–
Trademark	18	108,000	–
Interest in an associate	19	–	–
Amount due from an associate	20	–	379
Available-for-sale investments	21	10,020	–
Investments at fair value through profit or loss	22	49,588	–
Investments in securities	23	–	4,440
		<u>315,207</u>	<u>38,612</u>
Current assets			
Inventories	24	66,991	55,262
Properties for sale, at cost		–	1,135
Debtors, deposits and prepayments	25	100,164	70,956
Amount due from ultimate holding company	26	1,756	711
Amounts due from customers for contract work	27	342	939
Tax recoverable		662	574
Investments at fair value through profit or loss	22	73,279	–
Investments in securities	23	–	110,815
Derivative financial instruments	28	32	–
Bank balances and cash equivalents	29	72,399	181,451
		<u>315,625</u>	<u>421,843</u>
Current liabilities			
Creditors, deposits and accruals	30	75,164	59,662
Bills payable	30	1,881	695
Amounts due to customers for contract work	27	264	199
Deferred service income		20,420	20,751
Provision for taxation		942	411
Bank borrowings	31	52,000	121
		<u>150,671</u>	<u>81,839</u>
Net current assets		<u>164,954</u>	<u>340,004</u>
Total assets less current liabilities		<u>480,161</u>	<u>378,616</u>

Consolidated Balance Sheet

As at 31st March, 2006

	Notes	2006 HK\$'000	2005 HK\$'000 (Restated)
Capital and reserves			
Share capital	32	85,678	85,678
Reserves		325,422	292,683
Equity attributable to equity holders of the Company		411,100	378,361
Minority interests		176	175
Total equity		411,276	378,536
Non-current liabilities			
Bank borrowings	31	49,000	–
Deferred taxation	33	19,885	80
		68,885	80
Total equity and non-current liabilities		480,161	378,616

The financial statements on pages 27 to 72 were approved and authorised for issue by the Board of Directors on 24th July, 2006 and are signed on its behalf by:

FUNG Pak Kwan
DIRECTOR

CHOW Vee Tsung, Oscar
DIRECTOR