

Financial Assistance and Guarantees provided to Entities and Affiliated Companies

At 31 March 2006

Relevant advances to entities

As at 31 March 2006, there were no relevant advances made by the Group to entities which exceeded 8% of the Group total assets. The disclosure requirements under rule 13.20 of the Rules Governing the Listing of Securities (“Listing Rules”) on The Stock Exchange of Hong Kong Limited were therefore not applicable to the Company as at that date.

Combined balance sheet of affiliated companies

Loans advanced to and guarantees provided by the Group for the benefit of the Group’s affiliated companies (as such term is defined in Chapter 13 of the Listing Rules) as at 31 March 2006 in aggregate exceeded 8% of the Group’s total assets as at 31 March 2006. In accordance with rule 13.22 of the Listing Rules, a combined balance sheet of the Group’s affiliated companies as at 31 March 2006 and the Group’s attributable interest therein are set out below:

	Combined balance sheet HK\$’000	Group’s attributable interest HK\$’000
Fixed assets	56,954	28,477
Investment properties	3,572	1,786
Leasehold land and land use rights	1,622	811
Associated companies	6,674	3,337
Available-for-sale financial assets	25,493	12,747
Current assets	268,320	149,556
Current liabilities	(141,978)	(70,706)
Deferred Taxation	303	152
Amounts and loans due to shareholders	<u>(189,784)</u>	<u>(108,328)</u>
	<u>31,176</u>	<u>17,832</u>