## **Consolidated Balance Sheet**

## 綜合資產負債表

Non-current assets	As at 31st March 2004 於二零零四年三月三十一月	3			
Note   HK\$'000				2004	2003
Non-current assets			Note	HK\$'000	HK\$'000
Deferred tax assets Goodwill         遞延稅項資產 商譽         24 11         315 9,154         11,899 11,899           Fixed assets         固定資產         12         100,432         104,069           Current assets Inventories         流動資產 Inventories         14         24,147         22,738           Trade receivables Other receivables, deposits and prepayments         應收貿易應款 技色及預付款項         15         35,553         41,914           Other feceivables, deposits and prepayments         技色及預付款項         38,367         24,003           Due from a related company Taxation recoverable         可收回預繳稅項         104         1,768           Pledged bank deposits Bank balances and cash         已抵押銀行存款         26         3,600         3,500           Bank balances and cash         銀行結餘及現金         18         1,032         2,072           Current liabilities         漁費用及其他 應付貿易脹款         19         42,196         21,183           Accrued charges and other payables         應付貿易脹數         19         42,196         21,183           Due to a related company Taxation payable         應付預期         7         999         276           Current portion of non-current liabilities         非流動負債之即期部份         20         29,800         35,671           Trust receipt loans Bank overdrafts, secured			附註		
Deferred tax assets Goodwill         遞延稅項資產 商譽         24 11         315 9,154         11,899 11,899           Fixed assets         固定資產         12         100,432         104,069           Current assets Inventories         流動資產 Inventories         14         24,147         22,738           Trade receivables Other receivables, deposits and prepayments         應收貿易應款 技色及預付款項         15         35,553         41,914           Other feceivables, deposits and prepayments         技色及預付款項         38,367         24,003           Due from a related company Taxation recoverable         可收回預繳稅項         104         1,768           Pledged bank deposits Bank balances and cash         已抵押銀行存款         26         3,600         3,500           Bank balances and cash         銀行結餘及現金         18         1,032         2,072           Current liabilities         漁費用及其他 應付貿易脹款         19         42,196         21,183           Accrued charges and other payables         應付貿易脹數         19         42,196         21,183           Due to a related company Taxation payable         應付預期         7         999         276           Current portion of non-current liabilities         非流動負債之即期部份         20         29,800         35,671           Trust receipt loans Bank overdrafts, secured					
Goodwill	Non-current assets	非流動資產			
Fixed assets   固定資產	Deferred tax assets	遞延税項資產	24	315	_
Current assets       流動資產         Inventories       存貨       14       24,147       22,738         Trade receivables       應收貿易賬款       15       35,553       41,914         Other receivables, deposits       其他應收賬款       38,367       24,003         Due from a related company       應收有關連公司款項       16       —       —         Taxation recoverable       可收回預繳稅項       104       1,768         Pledged bank deposits       已抵押銀行存款       26       3,600       3,500         Bank balances and cash       銀行結餘及現金       18       1,032       2,072         Current liabilities       應付貿易賬款       19       42,196       21,183         Accrued charges and other payables       應付貿易賬款       19       42,196       21,183         Accrued charges and other payables       應付賬款       8,857       8,834         Due to a related company       應付賬款       3,49       1,060         Current portion of non-current liabilities       非流動負債之即期部份       20       29,800       35,671         Trust receipt loans       信託收據款       6,844       10,191         Bank overdrafts, secured       銀行透支(有抵押)       26       13,471       15,997         Net current assets       流動資	Goodwill	商譽	11	9,154	11,899
Current assets         流動資產         14         24,147         22,738           Trade receivables         應收貿易服款         15         35,553         41,914           Other receivables, deposits         其他應收服款、         38,367         24,003           Due from a related company         應收有關連公司款項         16         -         -         -           Taxation recoverable         可收回預繳稅項         104         1,768           Pledged bank deposits         已抵押银行存款         26         3,600         3,500           Bank balances and cash         銀行結餘及現金         18         1,032         2,072           Current liabilities         應付貿易服款         19         42,196         21,183           Accrued charges and other payables         應付貿易服款         19         42,196         21,183           Accrued charges and other payables         應付服款         8,857         8,834           Due to a related company         應付稅期         349         1,060           Current portion of non-current liabilities         非流動負債之即期部份         20         29,800         35,671           Trust receipt loans         信託收錄貸款         6,844         10,191           Bank overdrafts, secured         統行該支(有抵押)         26         13,471         15,997	Fixed assets	固定資產	12	100,432	104,069
Current assets         流動資產         14         24,147         22,738           Trade receivables         應收貿易服款         15         35,553         41,914           Other receivables, deposits         其他應收服款、         38,367         24,003           Due from a related company         應收有關連公司款項         16         -         -         -           Taxation recoverable         可收回預繳稅項         104         1,768           Pledged bank deposits         已抵押银行存款         26         3,600         3,500           Bank balances and cash         銀行結餘及現金         18         1,032         2,072           Current liabilities         應付貿易服款         19         42,196         21,183           Accrued charges and other payables         應付貿易服款         19         42,196         21,183           Accrued charges and other payables         應付服款         8,857         8,834           Due to a related company         應付稅期         349         1,060           Current portion of non-current liabilities         非流動負債之即期部份         20         29,800         35,671           Trust receipt loans         信託收錄貸款         6,844         10,191           Bank overdrafts, secured         統行該支(有抵押)         26         13,471         15,997					
Inventories				109,901	115,968
Inventories	Current assets	<b>流                                    </b>			
Trade receivables         應收貿易賬款         15         35,553         41,914           Other receivables, deposits and prepayments         其他應收賬款、         38,367         24,003           Due from a related company Taxation recoverable Pledged bank deposits         可收回預繳稅項 104         1,768           Pledged bank deposits         已抵押銀行存款 26         3,600         3,500           Bank balances and cash         銀行結餘及現金         18         1,032         2,072           Current liabilities         應付貿易脹款 19         42,196         21,183           Accrued charges and other payables         應付貿易脹款 19         42,196         21,183           Due to a related company 應付有關連公司款項 17         999         276           Taxation payable         應付稅項 349         1,060           Current portion of non-current liabilities         非流動負債之即期部份 20         29,800         35,671           Trust receipt loans         信託收據貸款 6,844         10,191         15,997           Net current assets         流動資產淨值         287         2,783			11	2/ 1/17	22 738
Other receivables, deposits and prepayments       其他應收賬款         Due from a related company Due from a related company Ew 有關連公司款項 16					
### Bank overdrafts, secured in a related company			13	35,555	41,314
Due from a related company Taxation recoverable Pledged bank deposits Pledged bank deposits Bank balances and cash         應收有關連公司款項 16 104 1,768 1,768 1,768 26 3,600 3,50				38 367	24 003
Taxation recoverable Pledged bank deposits Pledged bank deposits Bank balances and cash       已抵押銀行存款 26 3,600 3,50			16	-	
Pledged bank deposits Bank balances and cash       已抵押銀行存款 銀行結餘及現金       26       3,600       3,500         Current liabilities       102,803       95,995         Current liabilities       流動負債         Trade payables       應付貿易脹款       19       42,196       21,183         Accrued charges and other payables       應付賬款       8,857       8,834         Due to a related company       應付有關連公司款項       17       999       276         Taxation payable       應付税項       349       1,060         Current portion of non-current liabilities       非流動負債之即期部份       20       29,800       35,671         Trust receipt loans       信託收據貸款       6,844       10,191         Bank overdrafts, secured       銀行透支(有抵押)       26       13,471       15,997         Net current assets       流動資產淨值       287       2,783			70	104	1 768
Bank balances and cash 銀行結餘及現金 18 1,032 2,072  102,803 95,995  Current liabilities 流動負債 Trade payables 應付貿易脹款 19 42,196 21,183 Accrued charges and 應計費用及其他 other payables 應付賬款 8,857 8,834 Due to a related company 應付有關連公司款項 17 999 276 Taxation payable 應付稅項 349 1,060 Current portion of non-current liabilities 非流動負債之即期部份 20 29,800 35,671 Trust receipt loans 信託收據貸款 6,844 10,191 Bank overdrafts, secured 銀行透支(有抵押) 26 13,471 15,997			26		
Current liabilities       流動負債         Trade payables       應付貿易賬款       19       42,196       21,183         Accrued charges and other payables       應計費用及其他 應付賬款       8,857       8,834         Due to a related company Taxation payable       應付税項       349       1,060         Current portion of non-current liabilities       非流動負債之即期部份       20       29,800       35,671         Trust receipt loans Bank overdrafts, secured       信託收據貸款       6,844       10,191         Bank overdrafts, secured       銀行透支(有抵押)       26       13,471       15,997					
Current liabilities       流動負債         Trade payables       應付貿易賬款       19       42,196       21,183         Accrued charges and other payables       應計費用及其他 應付賬款       8,857       8,834         Due to a related company Taxation payable       應付税項       349       1,060         Current portion of non-current liabilities       非流動負債之即期部份       20       29,800       35,671         Trust receipt loans Bank overdrafts, secured       信託收據貸款       6,844       10,191         Bank overdrafts, secured       銀行透支(有抵押)       26       13,471       15,997					
Trade payables				102,803	95,995
Trade payables	Current liabilities	<b>滋動</b> 色 <b>信</b>			
Accrued charges and other payables       應計費用及其他 應付賬款       8,857       8,834         Due to a related company       應付有關連公司款項       17       999       276         Taxation payable       應付稅項       349       1,060         Current portion of non-current liabilities       非流動負債之即期部份       20       29,800       35,671         Trust receipt loans       信託收據貸款       6,844       10,191         Bank overdrafts, secured       銀行透支(有抵押)       26       13,471       15,997         Net current assets       流動資產淨值       287       2,783         ————————————————————————————————————			10	12 106	21 192
other payables       應付賬款       8,857       8,834         Due to a related company       應付有關連公司款項       17       999       276         Taxation payable       應付税項       349       1,060         Current portion of non-current liabilities       非流動負債之即期部份       20       29,800       35,671         Trust receipt loans       信託收據貸款       6,844       10,191         Bank overdrafts, secured       銀行透支(有抵押)       26       13,471       15,997         Net current assets       流動資產淨值       287       2,783			13	42,130	21,103
Due to a related company       應付有關連公司款項       17       999       276         Taxation payable       應付税項       349       1,060         Current portion of non-current liabilities       非流動負債之即期部份       20       29,800       35,671         Trust receipt loans       信託收據貸款       6,844       10,191         Bank overdrafts, secured       銀行透支(有抵押)       26       13,471       15,997         Net current assets       流動資產淨值       287       2,783	-			8 857	8 834
Taxation payable       應付税項       349       1,060         Current portion of non-current liabilities       非流動負債之即期部份       20       29,800       35,671         Trust receipt loans       信託收據貸款       6,844       10,191         Bank overdrafts, secured       銀行透支(有抵押)       26       13,471       15,997         Net current assets       流動資產淨值       287       2,783			17		
Current portion of non-current liabilities         liabilities       非流動負債之即期部份 20 29,800 35,671         Trust receipt loans       信託收據貸款 6,844 10,191         Bank overdrafts, secured       銀行透支(有抵押) 26 13,471 15,997         Net current assets       流動資產淨值            102,516 93,212         ————————————————————————————————————			, ,		
liabilities       非流動負債之即期部份       20       29,800       35,671         Trust receipt loans       信託收據貸款       6,844       10,191         Bank overdrafts, secured       銀行透支(有抵押)       26       13,471       15,997         Net current assets       流動資產淨值       287       2,783		70. 13 De 70		0.0	.,000
Trust receipt loans       信託收據貸款       6,844       10,191         Bank overdrafts, secured       銀行透支(有抵押)       26       13,471       15,997         Net current assets       流動資產淨值       287       2,783		非流動負債之即期部份	20	29,800	35,671
Bank overdrafts, secured       銀行透支(有抵押)       26       13,471       15,997         Net current assets       流動資產淨值       287       2,783	Trust receipt loans	信託收據貸款			
Net current assets       流動資產淨值       287       2,783		銀行透支(有抵押)	26	13,471	15,997
Net current assets       流動資產淨值       287       2,783					
				102,516	93,212
	N	<b>汝卦次文</b> 派			0.700
Total assets less current liabilities   資產總值減流動負債     110,188   118,751	Net current assets	流 <b> </b>		287	2,783 
	Total assets less current liabilities	資產總值減流動負債		110,188	118,751



## **Consolidated Balance Sheet** 綜合資產負債表

As at 31st March 2004 於二零零四年三月三十	一目			
		Note 附註	2004 HK\$′000 千港元	2003 HK\$'000 千港元
Financed by:	資金來源:			
Share capital	股本	21	18,000	18,000
Reserves	儲備	23	58,515	77,388
Shareholders' funds	股東資金		76,515	95,388
Minority interests	少數股東權益		612	(45)
Non-current liabilities	非流動負債	20	22,912	18,514
Deferred tax liabilities	遞延税項負債	24	10,149	4,894
			110,188	118,751

Approved and authorized for issue by the board of directors 董事會於二零零四年七月二十八日批准及授權 on 28th July 2004

刊發

NG Man Chan 吳文燦 Director 董事

LI Mi Lai 李美麗 Director 董事