

Consolidated Balance Sheet

綜合資產負債表

At 31 March 2005 於二零零五年三月三十一日

| | | Notes 附註 | 2005 二零零五年 HK\$'000 千港元 | 2004 二零零四年 HK\$'000 千港元 |
|---|--------------------|-------------|----------------------------------|----------------------------------|
| NON-CURRENT ASSETS | 非流動資產 | | | |
| Property, plant and equipment | 物業、廠房及設備 | 12 | 161,043 | 133,860 |
| Deposits paid on acquisition of property, plant and equipment | 購置物業、廠房及設備之已付訂金 | 13 | – | 5,094 |
| | | | 161,043 | 138,954 |
| CURRENT ASSETS | 流動資產 | | | |
| Inventories | 存貨 | 15 | 65,996 | 105,684 |
| Trade and other receivables | 應收貿易及其他款項 | 16 | 92,856 | 158,059 |
| Defined benefit assets | 界定利益資產 | 33 | 3,366 | 3,910 |
| Amount due from a related company | 應收關連公司款項 | 17 | – | 20 |
| Taxation recoverable | 可收回稅項 | | – | 1,789 |
| Bank balances and cash | 銀行結餘及現金 | | 202,905 | 106,220 |
| | | | 365,123 | 375,682 |
| CURRENT LIABILITIES | 流動負債 | | | |
| Trade and other payables | 應付貿易及其他款項 | 18 | 59,961 | 101,981 |
| Amounts due to related companies | 應付關連公司款項 | 19 | – | 1,545 |
| Amounts due to fellow subsidiaries | 應付同系集團附屬公司款項 | 20 | 544 | – |
| Taxation payable | 應付稅項 | | 2,374 | 1,272 |
| Land and buildings costs payable – due within one year | 應付土地及樓宇成本 – 於一年內到期 | 21 | 1,293 | 6,916 |
| Bank and other borrowings | 銀行及其他借貸 | 22 | 2,234 | 19,904 |
| | | | 66,406 | 131,618 |
| NET CURRENT ASSETS | 流動資產淨值 | | 298,717 | 244,064 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | 資產減流動負債合計 | | 459,760 | 383,018 |
| NON-CURRENT LIABILITY | 非流動負債 | | | |
| Deferred taxation | 遞延稅項 | 23 | 1,754 | – |
| MINORITY INTERESTS | 少數股東權益 | | – | 16,547 |
| | | | 458,006 | 366,471 |
| CAPITAL AND RESERVES | 資本及儲備 | | | |
| Share capital | 股本 | 24 | 82,500 | 82,500 |
| Reserves | 儲備 | | 375,506 | 283,971 |
| | | | 458,006 | 366,471 |

The financial statements on pages 22 to 63 were approved and authorised for issue by the Board of Directors on 28 June 2005 and are signed on its behalf by:

第22頁至第63頁所載之財務報表已於二零零五年六月二十八日經董事會通過及授權刊發，並由下列董事代表簽署：

Wai Siu Kee
衛少琦
Chairman
主席

Lee Marina Man Wai
李文慧
Director
董事