CONSOLIDATED BALANCE SHEET 綜合資產負債表

At 31st March, 2005 於二零零五年三月三十一日

Property, plant and equipment		Ν	lotes 附註	2005 HK\$'000 千港元	2004 HK\$'000 千港元
Investment properties 投資物業 13	NON-CURRENT ASSETS	非流動資產			
Interests in associates	Property, plant and equipment	物業、廠房機器及設備	12	162,253	169,823
Investments in securities	Investment properties	投資物業	13	43,630	50,030
Advances to investee companies 應收投資公司款項 16 42,812 51,371 Negative goodwill 負商署 17 - - CURRENT ASSETS 流動資産 - - Inventories 存貨 18 64,332 65,958 Trade debtors 應收貿易賬項 19 52,262 46,445 Other debtors, deposits and prepayments 其他應收賬項·按金 133,375 91,182 Investments in securities 證券投資 16 195,371 275,115 Cash and cash equivalents 現金及現金等額 224,411 97,723 CURRENT LIABILITIES 流動負債 7,227 6,866 Other creditors and accruals 其他應付賬項及費用準備 54,649 21,696 Tax liabilities 投項負債 24,324 11,170 Bank loans 銀行貸款 21 22,226 19,753 TOTAL ASSETS LESS CURRENT LIABILITIES 銀資產減流動負債 915,844 942,701 NON-CURRENT LIABILITIES 銀資產減流動負債 21 - 2,701 Deferred tax liabilities 遞資產減流動負債 21 <td>Interests in associates</td> <td></td> <td>15</td> <td>93,376</td> <td></td>	Interests in associates		15	93,376	
日本学校 日本学校			16	12,448	
CURRENT ASSETS				42,812	51,371
CURRENT ASSETS 流動資産 Inventories 存貨 18 64,332 65,958 Trade debtors 應收貿易賬項 19 52,262 46,445 Other debtors, deposits and prepayments 其他應收賬項·按金 prepayments 133,375 91,182 Investments in securities 證券投資 16 195,371 275,115 Cash and cash equivalents 現金及現金等額 224,411 97,723 CURRENT LIABILITIES 流動負債 669,751 576,423 CURRENT Creditors and accruals 其他應付賬項及費用準備 54,649 21,696 Tax liabilities 税項負債 24,324 11,170 Bank loans 銀行貸款 21 22,226 19,753 TOTAL ASSETS LESS CURRENT LIABILITIES 總資產減流動負債 915,844 942,701 NON-CURRENT LIABILITIES 非流動負債 21 - 2,701 NON-CURRENT LIABILITIES 銀資款 21 - 2,701 Deferred tax liabilities 遞資 近代款 22 11,725 12,006 Advances from minority shareholders 應付少數股東權益	Negative goodwill	負商譽	17	-	-
Inventories				354,519	425,763
Trade debtors	CURRENT ASSETS				
Other debtors, deposits and prepayments 其他應收賬項·按金 及預付款項 133,375 91,182 Investments in securities 證券投資 16 195,371 275,115 Cash and cash equivalents 現金及現金等額 224,411 97,723 CURRENT LIABILITIES 流動負債	Inventories		18	64,332	65,958
prepayments 及預付款項 133,375 91,182 Investments in securities 證券投資 16 195,371 275,115 Cash and cash equivalents 現金及現金等額 224,411 97,723 CURRENT LIABILITIES 流動負債 ***********************************			19	52,262	46,445
Reserves					
Cash and cash equivalents 現金及現金等額 224,411 97,723 CURRENT LIABILITIES 流動負債 Trade creditors 應付貿易賬項 20 7,227 6,866 Other creditors and accruals 其他應付賬項及費用準備 54,649 21,696 Tax liabilities 税項負債 24,324 11,170 Bank loans 銀行貸款 21 22,226 19,753 NET CURRENT ASSETS 流動資產淨值 561,325 516,938 TOTAL ASSETS LESS CURRENT LIABILITIES 非流動負債 915,844 942,701 NON-CURRENT LIABILITIES 非流動負債 21 - 2,701 Deferred tax liabilities 銀行貸款 21 - 2,701 Advances from minority shareholders 應付少數股東款項 23 11,858 12,202 MINORITY INTERESTS 少數股東權益 24 9,230 8,418 CAPITAL AND RESERVES 資本及儲備 883,031 907,374 CAPITAL AND RESERVES 資本及儲備 50,691 130,048 Share capital 股本 25 130,691 130,048					
CURRENT LIABILITIES 流動負債 Trade creditors 應付貿易賬項 20 7,227 6,866 Other creditors and accruals 其他應付賬項及費用準備 54,649 21,696 Tax liabilities 税項負債 24,324 11,170 Bank loans 銀行貸款 21 22,226 19,753 NET CURRENT ASSETS 流動資產淨值 561,325 516,938 TOTAL ASSETS LESS CURRENT LIABILITIES 總資產減流動負債 915,844 942,701 NON-CURRENT LIABILITIES 非流動負債 21 - 2,701 Deferred tax liabilities 銀延税項負債 22 11,725 12,006 Advances from minority shareholders 應付少數股東款項 23 11,858 12,202 MINORITY INTERESTS 少數股東權益 24 9,230 8,418 CAPITAL AND RESERVES 資本及儲備 Share capital 股本 25 130,691 130,048 Reserves 儲備 27 752,340 777,326			16		
CURRENT LIABILITIES 流動負債 Trade creditors 應付貿易賬項 20 7,227 6,866 Other creditors and accruals 其他應付賬項及費用準備 54,649 21,696 Tax liabilities 税項負債 24,324 11,170 Bank loans 銀行貸款 21 22,226 19,753 NET CURRENT ASSETS 流動資產淨值 561,325 516,938 TOTAL ASSETS LESS CURRENT LIABILITIES 總資產減流動負債 915,844 942,701 NON-CURRENT LIABILITIES 非流動負債 21 - 2,701 Deferred tax liabilities 遞延税項負債 22 11,725 12,006 Advances from minority shareholders 應付少數股東款項 23 11,858 12,202 MINORITY INTERESTS 少數股東權益 24 9,230 8,418 CAPITAL AND RESERVES 資本及儲備 83,031 907,374 CAPITAL AND RESERVES 資本及儲備 25 130,691 130,048 Reserves 儲備 27 752,340 777,326	Cash and cash equivalents	現金及現金等額		224,411	97,723
Trade creditors 應付貿易賬項 20 7,227 6,866 Other creditors and accruals 其他應付賬項及費用準備 54,649 21,696 Tax liabilities 税項負債 24,324 11,170 Bank loans 銀行貸款 21 22,226 19,753 NET CURRENT ASSETS 流動資產淨值 561,325 516,938 TOTAL ASSETS LESS CURRENT LIABILITIES # 流動負債 915,844 942,701 NON-CURRENT LIABILITIES 非流動負債 21 - 2,701 Deferred tax liabilities 銀行貸款 21 - 2,701 Advances from minority shareholders 應付少數股東款項 23 11,858 12,202 MINORITY INTERESTS 少數股東權益 24 9,230 8,418 CAPITAL AND RESERVES 資本及儲備 883,031 907,374 CAPITAL AND RESERVES 資本及儲備 25 130,691 130,048 Reserves 儲備 27 752,340 777,326				669,751	576,423
Trade creditors 應付貿易賬項 20 7,227 6,866 Other creditors and accruals 其他應付賬項及費用準備 54,649 21,696 Tax liabilities 税項負債 24,324 11,170 Bank loans 銀行貸款 21 22,226 19,753 NET CURRENT ASSETS 流動資產淨值 561,325 516,938 TOTAL ASSETS LESS CURRENT LIABILITIES # 流動負債 915,844 942,701 NON-CURRENT LIABILITIES 非流動負債 21 - 2,701 Deferred tax liabilities 銀行貸款 21 - 2,701 Advances from minority shareholders 應付少數股東款項 23 11,858 12,202 MINORITY INTERESTS 少數股東權益 24 9,230 8,418 CAPITAL AND RESERVES 資本及儲備 883,031 907,374 CAPITAL AND RESERVES 資本及儲備 25 130,691 130,048 Reserves 儲備 27 752,340 777,326	CURRENT LIABILITIES	流動負債			
Tax liabilities 税項負債 24,324 11,170 Bank loans 銀行貸款 21 22,226 19,753 NET CURRENT ASSETS 流動資產淨值 561,325 516,938 TOTAL ASSETS LESS CURRENT LIABILITIES 總資產減流動負債 915,844 942,701 NON-CURRENT LIABILITIES 非流動負債 21 - 2,701 Deferred tax liabilities 遞延税項負債 22 11,725 12,006 Advances from minority shareholders 應付少數股東款項 23 11,858 12,202 MINORITY INTERESTS 少數股東權益 24 9,230 8,418 CAPITAL AND RESERVES 資本及儲備 883,031 907,374 CAPITAL AND RESERVES 資本及儲備 25 130,691 130,048 Reserves 儲備 27 752,340 777,326	Trade creditors		20	7,227	6,866
Bank loans 銀行貸款 21 22,226 19,753 NET CURRENT ASSETS 流動資產淨值 561,325 516,938 TOTAL ASSETS LESS CURRENT LIABILITIES 總資產減流動負債 915,844 942,701 NON-CURRENT LIABILITIES 非流動負債 21 - 2,701 Deferred tax liabilities 遞延税項負債 22 11,725 12,006 Advances from minority shareholders 應付少數股東款項 23 11,858 12,202 MINORITY INTERESTS 少數股東權益 24 9,230 8,418 CAPITAL AND RESERVES 資本及儲備 Share capital 股本 25 130,691 130,048 Reserves 儲備 27 752,340 777,326	Other creditors and accruals	其他應付賬項及費用準備	‡	54,649	21,696
NET CURRENT ASSETS 流動資產淨值 561,325 516,938	Tax liabilities	税項負債		24,324	11,170
NET CURRENT ASSETS 流動資產淨值 561,325 516,938 TOTAL ASSETS LESS CURRENT LIABILITIES 總資產減流動負債 915,844 942,701 NON-CURRENT LIABILITIES 非流動負債 21 - 2,701 Bank loans 銀行貸款 21 - 2,701 Deferred tax liabilities 遞延税項負債 22 11,725 12,006 Advances from minority shareholders 應付少數股東款項 23 11,858 12,202 MINORITY INTERESTS 少數股東權益 24 9,230 8,418 CAPITAL AND RESERVES 資本及儲備 25 130,691 130,048 Share capital 股本 25 130,691 130,048 Reserves 儲備 27 752,340 777,326	Bank loans	銀行貸款	21	22,226	19,753
TOTAL ASSETS LESS CURRENT				108,426	59,485
LIABILITIES 總資產減流動負債 915,844 942,701 NON-CURRENT LIABILITIES 非流動負債 2 Bank loans 銀行貸款 21 - 2,701 Deferred tax liabilities 遞延税項負債 22 11,725 12,006 Advances from minority shareholders 應付少數股東款項 23 11,858 12,202 MINORITY INTERESTS 少數股東權益 24 9,230 8,418 CAPITAL AND RESERVES 資本及儲備 25 130,691 130,048 Reserves 储備 27 752,340 777,326	NET CURRENT ASSETS	流動資產淨值		561,325	516,938
NON-CURRENT LIABILITIES Bank loans 銀行貸款 21 - 2,701 Deferred tax liabilities 遞延税項負債 22 11,725 12,006 Advances from minority shareholders 應付少數股東款項 23 11,858 12,202 MINORITY INTERESTS 少數股東權益 24 9,230 8,418 CAPITAL AND RESERVES 資本及儲備 Share capital 股本 25 130,691 130,048 Reserves 儲備 27 752,340 777,326	TOTAL ASSETS LESS CURRENT				
Bank loans 銀行貸款 21 — 2,701 Deferred tax liabilities 遞延税項負債 22 11,725 12,006 Advances from minority shareholders 應付少數股東款項 23 11,858 12,202 MINORITY INTERESTS 少數股東權益 24 9,230 8,418 CAPITAL AND RESERVES 資本及儲備 883,031 907,374 CAPITAL AND RESERVES 資本及儲備 25 130,691 130,048 Reserves 儲備 27 752,340 777,326	LIABILITIES	總資產減流動負債		915,844	942,701
Deferred tax liabilities 遞延税項負債 22 11,725 12,006 Advances from minority shareholders 應付少數股東款項 23 11,858 12,202 MINORITY INTERESTS 少數股東權益 24 9,230 8,418 CAPITAL AND RESERVES 資本及儲備 883,031 907,374 Chare capital 股本 25 130,691 130,048 Reserves 儲備 27 752,340 777,326	NON-CURRENT LIABILITIES	非流動負債			
Advances from minority shareholders 應付少數股東款項 23 11,858 12,202 MINORITY INTERESTS 少數股東權益 24 9,230 8,418 B83,031 907,374 CAPITAL AND RESERVES 資本及儲備 Share capital 股本 25 130,691 130,048 Reserves 儲備 27 752,340 777,326	Bank loans	銀行貸款	21	-	2,701
MINORITY INTERESTS少數股東權益249,2308,418CAPITAL AND RESERVES資本及儲備Share capital股本25130,691130,048Reserves儲備27752,340777,326	Deferred tax liabilities	遞延税項負債	22	11,725	12,006
MINORITY INTERESTS 少數股東權益 24 9,230 8,418 Example 2 883,031 907,374 CAPITAL AND RESERVES 資本及儲備 25 130,691 130,048 Share capital 股本 25 130,691 130,048 Reserves 儲備 27 752,340 777,326	Advances from minority shareholders	應付少數股東款項	23	11,858	12,202
CAPITAL AND RESERVES資本及儲備Share capital股本25130,691130,048Reserves儲備27752,340777,326				23,583	26,909
CAPITAL AND RESERVES 資本及儲備 Share capital 股本 25 130,691 130,048 Reserves 儲備 27 752,340 777,326	MINORITY INTERESTS	少數股東權益	24	9,230	8,418
Share capital 股本 25 130,691 130,048 Reserves 儲備 27 752,340 777,326				883,031	907,374
Reserves 儲備 27 752,340 777,326	CAPITAL AND RESERVES				
	Share capital		25	130,691	130,048
	Reserves	儲備	27	752,340	777,326
				883,031	907,374

The financial statements on pages 40 to 98 were approved and authorised for issue by the Board of Directors on 12th July, 2005 and are signed on its behalf by:

刊於第40頁至第98頁之財務報表於二零零五年七月十二日獲董事會批准及授權刊發並由代表簽署:

Alvin LAM Kwing Wai Managing Director 董事總經理 林烱偉 TSANG Siu Hung Executive Director 執行董事 曾兆雄