

## Consolidated Balance Sheet 綜合資產負債表

as at 31 March 2006 於二零零六年三月三十一日

|  |                            | Notes | 2006<br>HK\$'000<br>二零零六年<br>千港元 | 2005<br>HK\$'000<br>二零零五年<br>千港元 |
|--|----------------------------|-------|----------------------------------|----------------------------------|
|  |                            | 附註    |                                  |                                  |
| <b>Non-current assets</b>                                    | <b>非流動資產</b>               |       |                                  |                                  |
| Property, plant and equipment                                | 物業、廠房及設備                   | 15    | 12,106                           | 3                                |
| Goodwill   | 商譽                         | 16    | 140,575                          | 47,890                           |
| Available-for-sales financial assets                         | 可供銷售之金融資產                  | 20    | -                                | -                                |
| Investments in securities                                    | 證券投資                       | 20    | -                                | -                                |
|  |                            |       | <u>152,681</u>                   | <u>47,893</u>                    |
| <b>Current assets</b>  | <b>流動資產</b>                |       |                                  |                                  |
| Inventories  | 存貨                         | 18    | 519                              | -                                |
| Unbilled revenue from long-term service contracts            | 長期服務合約<br>未開單收入            | 19    | 6,858                            | -                                |
| Financial assets at fair value through profit or loss        | 以公允價值列入損益賬<br>之金融資產        | 21    | 16,173                           | -                                |
| Trading securities   | 交易證券                       | 21    | -                                | 13,388                           |
| Trade and other receivables                                  | 應收賬款及其他應收款                 | 22    | 22,770                           | 35,954                           |
| Amount due from a shareholder                                | 應收一位股東款項                   | 23    | 15,720                           | -                                |
| Amount due from a minority shareholder                       | 應收一位少數股東<br>款項             | 23    | 3,908                            | -                                |
| Tax recoverable  | 可收回稅項                      |       | 674                              | 674                              |
| Cash and cash equivalents                                    | 現金及現金等價物                   | 25    | 147,419                          | 7,841                            |
|  |                            |       | <u>214,041</u>                   | <u>57,857</u>                    |
| <b>Current liabilities</b>                                   | <b>流動負債</b>                |       |                                  |                                  |
| Trade and other payables                                     | 應付賬款及其他應付款項                | 26    | 29,800                           | 3,151                            |
| Amount due to a related company                              | 應付一間關連公司款項                 | 23    | -                                | 9,395                            |
| Provision for taxation                                       | 稅項撥備                       |       | 635                              | 517                              |
| Borrowings   | 借貸                         | 27    | 3,832                            | 6,752                            |
|  |                            |       | <u>34,267</u>                    | <u>19,815</u>                    |
| <b>Net current assets</b>                                    | <b>流動資產淨值</b>              |       | <u>179,774</u>                   | <u>38,042</u>                    |
| <b>Total assets less current liabilities/<br/>Net assets</b> | <b>資產總值減流動負債/<br/>資產淨值</b> |       | <u>332,455</u>                   | <u>85,935</u>                    |
| <b>Equity</b>  | <b>權益</b>                  |       |                                  |                                  |
| Share capital  | 股本                         | 28    | 36,326                           | 27,525                           |
| Reserves   | 儲備                         |       | 281,408                          | 58,410                           |
| Equity attributable to equity holders of the Company         | 本公司權益持有人<br>應佔權益           |       | 317,734                          | 85,935                           |
| Minority interests   | 少數股東權益                     |       | 14,721                           | -                                |
| <b>Total equity</b>  | <b>總權益</b>                 |       | <u>332,455</u>                   | <u>85,935</u>                    |

Seligman Pierre  
Director  
董事

Chu Chik Ming Jack  
朱植明  
Director  
董事