

Consolidated balance sheet 綜合資產負債表

31 March 2006 二零零六年三月三十一日

in HK\$ thousand	Notes 附註	2006	2005 (Restated) (重新列賬)	港幣千元
Non-current assets				非流動資產
Property, plant and equipment	13	153,334	115,409	物業、廠房及設備
Trademark	14	1,164	–	商標
Deferred tax assets	25	2,672	2,947	遞延稅項資產
Deposits paid	18	48,849	44,344	已付按金
Bank deposits	20	15,600	–	銀行存款
Total non-current assets		<u>221,619</u>	<u>162,700</u>	非流動資產總值
Current assets				流動資產
Inventories	16	253,591	215,302	存貨
Debtors	17	55,664	60,352	應收賬款
Bills receivable		11,973	4,064	應收票據
Deposits paid	18	30,442	23,820	已付按金
Prepayments and other receivables		57,621	31,988	預付款項及其他應收賬項
Derivative financial instruments	19	998	–	衍生金融工具
Tax recoverable		35	1	可收回稅款
Pledged bank deposits	20	787	–	有抵押銀行存款
Cash and cash equivalents	20	227,513	325,895	現金及現金等值項目
Total current assets		<u>638,624</u>	<u>661,422</u>	流動資產總值
Current liabilities				流動負債
Trade creditors and accruals	21	196,038	184,325	應付賬款及應計賬項
Bills payable		22,243	25,212	應付票據
Tax payable		28,531	29,738	應繳稅款
Due to related companies	22	23,573	7,398	應付關連公司款項
Derivative financial instruments	19	1,153	–	衍生金融工具
Interest-bearing bank loans	23	–	15,000	計息銀行貸款
Total current liabilities		<u>271,538</u>	<u>261,673</u>	流動負債總值
Net current assets		<u>367,086</u>	<u>399,749</u>	流動資產淨值
Total assets less current liabilities		<u>588,705</u>	<u>562,449</u>	除流動負債後資產總值

in HK\$ thousand	Notes 附註	2006	2005 (Restated) (重新列賬)	港幣千元
Non-current liabilities				非流動負債
Provisions	24	583	913	撥備
Deferred tax liabilities	25	701	498	遞延稅項負債
Total non-current liabilities		1,284	1,411	非流動負債總值
Net assets		587,421	561,038	資產淨值
Equity				權益
Issued capital	26	156,891	156,891	已發行股本
Reserves	28(a)	402,290	342,959	儲備
Proposed final dividend	11	28,240	61,188	擬派末期股息
Total equity		587,421	561,038	權益總值

LAW Ka Sing 羅家聖
Director 董事

CHAN So Kuen 陳素娟
Director 董事