

# CONSOLIDATED BALANCE SHEET

## 綜合資產負債表

30 April 2006 二零零六年四月三十日

			2006 二零零六年 HK\$'000 千港元	2005 二零零五年 HK\$'000 千港元 (Restated) (重列)
		Notes 附註		
<b>NON-CURRENT ASSETS 非流動資產</b>				
Property, plant and equipment	物業、廠房及設備	15	<b>33,304</b>	31,174
Investment properties	投資物業	16	–	6,650
Accounts receivable	應收賬款	23	<b>117</b>	–
Other long term assets	其他長期資產	17	<b>4,613</b>	4,307
Intangible assets	無形資產	18	<b>2,163</b>	2,163
Interests in jointly-controlled entities	共同控制企業之權益	20	<b>12,163</b>	14,607
Interests in associates	聯營公司之權益	21	–	1,751
Available-for-sale equity investments/ long term investments	可供出售股本投資/ 長期投資	22	<b>278</b>	278
<b>Total non-current assets</b>	<b>非流動資產總額</b>		<b>52,638</b>	60,930
<b>CURRENT ASSETS 流動資產</b>				
Inventories	存貨		<b>130</b>	–
Gold on hand	所持之黃金		<b>368</b>	245
Accounts receivable	應收賬款	23	<b>27,433</b>	28,179
Loans receivable	應收貸款	24	<b>17,851</b>	–
Prepayments, deposits and other receivables	預付款項、訂金及其他 應收賬款	25	<b>45,919</b>	3,092
Equity investments at fair value through profit or loss/short term investments	按公平值計入損益賬之 股本投資/短期投資	26	<b>119,737</b>	4,464
Bank trust account balances	銀行信託賬戶結餘	27	<b>40,624</b>	13,757
Pledged bank deposits	已抵押銀行存款	27	<b>3,000</b>	3,000
Cash and cash equivalents	現金及現金等值項目	27	<b>40,789</b>	7,492
			<b>295,851</b>	60,229
Assets of a disposal group classified as held for sale	分類為擬出售之 出售集團資產	11	<b>1,062</b>	37,595
<b>Total current assets</b>	<b>流動資產總額</b>		<b>296,913</b>	97,824

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<b>CURRENT LIABILITIES</b>	<b>流動負債</b>			
Accounts payable	應付賬款	28	<b>65,795</b>	41,173
Other payables and accruals	其他應付賬款及應計費用	29	<b>18,040</b>	8,571
Interest-bearing bank and other borrowings	計息銀行及其他借貸	30	<b>9,726</b>	13,935
Finance leases payable	應付融資租約	31	<b>221</b>	269
Tax payable	應付稅項		<b>8,753</b>	8,362
<b>Total current liabilities</b>	<b>流動負債總額</b>		<b>102,535</b>	72,310
<b>NET CURRENT ASSETS</b>	<b>流動資產淨值</b>		<b>194,378</b>	25,514
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<b>總資產減流動負債</b>		<b>247,016</b>	86,444
<b>NON-CURRENT LIABILITIES</b>	<b>非流動負債</b>			
Interest-bearing bank and other borrowings	計息銀行及其他借貸	30	<b>10,973</b>	3,215
Finance leases payable	應付融資租約	31	<b>162</b>	373
Deferred tax liabilities	遞延稅項負債	32	<b>303</b>	348
Provision for long service payments	長期服務金撥備	33	<b>3,159</b>	3,669
Due to Directors	欠董事之款項	34	<b>—</b>	170
<b>Total non-current liabilities</b>	<b>非流動負債總額</b>		<b>14,597</b>	7,775
<b>Net assets</b>	<b>淨資產</b>		<b>232,419</b>	78,669
<b>EQUITY</b>	<b>權益</b>			
<b>Equity attributable to equity shareholders of the Company</b>	<b>本公司權益股東應佔權益</b>			
Issued capital	已發行股本	35	<b>6,076</b>	6,076
Reserves	儲備	37(a)	<b>222,472</b>	72,593
Proposed final dividend	擬派末期股息	13	<b>3,645</b>	—
<b>Total equity attributable to equity shareholders of the Company</b>	<b>本公司權益股東應佔總權益</b>		<b>232,193</b>	78,669
<b>Minority interests</b>	<b>少數股東權益</b>		<b>226</b>	—
<b>Total equity</b>	<b>總權益</b>		<b>232,419</b>	78,669

Haywood Cheung  
張德熙  
Director  
董事

Chan Hok Ching  
陳學貞  
Director  
董事