

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 附註 | 2006 HK\$'000 千港元 | 2005 HK\$'000 千港元 |
|--|-----------------------|-------------------------|-------------------------|
| Non-current assets | 非流動資產 | | |
| Property, plant and equipment | 物業、廠房及設備 | 17 | 1,514 |
| Goodwill | 商譽 | 18 | 22,319 |
| Interests in associates | 於聯營公司之權益 | 20 | 4,734 |
| | | 28,567 | 29,234 |
| Current assets | 流動資產 | | |
| Inventories | 存貨 | 21 | 42,581 |
| Trade and other receivables | 貿易及其他應收賬款 | 22 | 43,889 |
| Financial assets at fair value through profit or loss | 透過損益賬按公允價值 處理之金融資產 | 23 | 18,622 |
| Amounts due from related companies | 關連公司欠款 | 24 | 8,396 |
| Bank balances and cash | 銀行結餘及現金 | | 1,681 |
| | | 115,169 | 157,915 |
| Current liabilities | 流動負債 | | |
| Trade and other payables | 貿易及其他應付賬款 | 25 | 99,344 |
| Amount due to a related company | 欠關連公司款項 | 38 | 3,062 |
| Amounts due to directors | 欠董事款項 | 38 | 415 |
| Amount due to an associate | 欠聯營公司款項 | 38 | 145 |
| Tax payable | 應付稅項 | | 10,378 |
| Borrowings – due within one year | 借貸 – 一年內到期 | 26 | 16,886 |
| Convertible bonds – due within one year | 可換股債券 – 一年內到期 | 27 | 14,040 |
| | | 144,270 | 191,502 |
| Net current liabilities | 流動負債淨值 | (29,101) | (33,587) |
| Total assets less current liabilities | 資產總值減流動負債 | (534) | (4,353) |
| Financed by: | 資金來源: | | |
| Share capital | 股本 | 29 | 139,116 |
| Reserves | 儲備 | | (168,431) |
| Shareholders' funds | 本公司權益持有人應佔權益 | | (29,315) |
| Minority interests | 少數股東權益 | | 3,359 |
| Total equity | 權益總額 | | (25,956) |
| Non-current liabilities | 非流動負債 | | |
| Borrowings – due after one year | 借貸 – 一年後到期 | 26 | 24,025 |
| Deferred taxation | 遞延稅項 | 28 | 1,397 |
| | | 25,422 | 20,215 |
| | | (534) | (4,353) |

The financial statements on pages 33 to 103 were approved and authorised for issue by the Board of Directors on 30 November 2006 and are signed on its behalf by:

Zou Yishang
鄒藝尚
DIRECTOR
董事

Zou Yicheng
鄒藝成
DIRECTOR
董事

第33頁至103頁之財務報表由董事會於2006年11月30日批准及授權，並由下列人士代表董事會簽署：