

BALANCE SHEET

At 31 December 2000

		CONSOLIDATED ENTITY		
		As Restated		As Previously
		1999		Reported
<i>NOTE</i>	2000	1999	1999	
	<i>A\$'000</i>	<i>A\$'000</i>	<i>A\$'000</i>	
CURRENT ASSETS				
	2,614	3,794	5,800	
Cash and deposits				
Investments	2	4,286	4,286	
Receivables	3	2,965	32,993	
Inventories	–	–	25,008	
Other	4	5	196	
	<u>4,552</u>	<u>11,050</u>	<u>68,283</u>	
TOTAL CURRENT ASSETS				
NON-CURRENT ASSETS				
Investments	2	56,980	1,330	
Property, plant and equipment	5	255	69,652	
Deferred asset	–	–	1,023	
Other	4	2	1,438	
	<u>65,458</u>	<u>57,237</u>	<u>73,443</u>	
TOTAL NON-CURRENT ASSETS				
TOTAL ASSETS				
	70,010	68,287	141,726	
CURRENT LIABILITIES				
Borrowings	–	4	32,955	
Accounts payable	199	527	15,470	
Amount owing to a director	12	–	–	
Provisions	6	45	1,499	
	<u>276</u>	<u>576</u>	<u>49,924</u>	
TOTAL LIABILITIES				
NET ASSETS				
	<u>69,734</u>	<u>67,711</u>	<u>91,802</u>	
EQUITY				
Share capital	7	10,512	10,512	
Share premium	8	27,034	27,034	
Revaluation reserve	9	–	–	
Capital reserves	10	7,200	7,200	
Foreign currency translation reserve	11	11,734	11,734	
Retained profits	12	11,231	11,231	
	<u>69,734</u>	<u>67,711</u>	<u>67,711</u>	
Equity attributable to members of the parent entity				
Outside equity interest in controlled entity	13	67,711	67,711	
– Share capital	–	–	16,245	
– Capital reserve	–	–	3,085	
– Foreign currency translation reserve	–	–	4,333	
– Retained profits	–	–	428	
	<u>–</u>	<u>–</u>	<u>24,091</u>	
TOTAL EQUITY				
	<u>69,734</u>	<u>67,711</u>	<u>91,802</u>	

Approved by the Board of Directors on 9 March 2001

LIM THIAN SOO (Alternate to Goh Nan Kioh)
Director

CHEN ZHEN GUO
Director

The accompanying notes form an integral part of these balance sheets.

BALANCE SHEET

At 31 December 2000

CONSOLIDATED ENTITY

As Previously

		2000	As Restated 1999	As Previously Reported 1999
	NOTE	HK\$'000	HK\$'000	HK\$'000
CURRENT ASSETS				
Cash and deposits		11,381	18,968	29,003
Investments	2	–	21,432	21,432
Receivables	3	8,411	14,827	164,965
Inventories		–	–	125,039
Other	4	25	24	978
TOTAL CURRENT ASSETS		19,817	55,251	341,417
NON-CURRENT ASSETS				
Investments	2	286,002	287,441	6,650
Property, plant and equipment	5	962	1,273	350,800
Deferred asset		–	–	5,113
Other	4	13	9	7,190
TOTAL NON-CURRENT ASSETS		286,977	288,723	369,753
TOTAL ASSETS		306,794	343,974	711,170
CURRENT LIABILITIES				
Borrowings	20 (c)	–	18	164,774
Accounts payable		866	2,635	77,348
Amount owing to a director	20 (c)	49	–	–
Provisions	6	284	226	7,495
TOTAL LIABILITIES		1,199	2,879	249,617
NET ASSETS		<u>305,595</u>	<u>341,095</u>	<u>461,553</u>
EQUITY				
Share capital	7	110,716	62,465	62,465
Share premium	8	113,157	161,489	161,489
Revaluation reserve	9	6,418	–	–
Capital reserves	10	41,866	41,866	41,866
Foreign currency translation reserve	11	3,696	7,963	7,963
Retained profits	12	29,742	67,312	67,312
Equity attributable to members of the parent entity	13	305,595	341,095	341,095
Outside equity interest in controlled entity				
– Share capital		–	–	76,839
– Capital reserve		–	–	15,428
– Foreign currency translation reserve		–	–	26,051
– Retained profits		–	–	2,140
		–	–	120,458
TOTAL EQUITY		<u>305,595</u>	<u>341,095</u>	<u>461,553</u>

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LIM THIAN SOO (Alternate to Goh Nan Kioh)
Director

CHEN ZHEN GUO
Director

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At 31 December 2000

	NOTE	PARENT ENTITY			
		2000 A\$'000	1999 A\$'000	2000 HK\$'000	1999 HK\$'000
CURRENT ASSETS					
Cash and deposits		1,628	3,483	7,086	17,415
Receivables	3	9,806	8,408	42,692	42,040
Other	4	6	5	25	24
TOTAL CURRENT ASSETS		11,440	11,896	49,803	59,479
NON-CURRENT ASSETS					
Investments	2	35,992	35,992	156,697	179,959
Plant and equipment	5	–	52	–	259
TOTAL NON-CURRENT ASSETS		35,992	36,044	156,697	180,218
TOTAL ASSETS		47,432	47,940	206,500	239,697
CURRENT LIABILITIES					
Accounts payable		199	175	865	877
Provisions	6	65	45	284	226
TOTAL LIABILITIES		264	220	1,149	1,103
NET ASSETS		<u>47,168</u>	<u>47,720</u>	<u>205,351</u>	<u>238,594</u>
EQUITY					
Share capital	7	21,024	10,512	110,716	62,465
Share premium	8	16,505	27,034	113,157	161,489
Foreign currency translation reserve	11	–	–	(69,463)	(38,763)
Retained profits	12	9,639	10,174	50,941	53,403
TOTAL EQUITY		<u>47,168</u>	<u>47,720</u>	<u>205,351</u>	<u>238,594</u>

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LIM THIAN SOO (Alternate to Goh Nan Kioh)
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