

Balance Sheets

31st December 2000

(in HK\$ thousands)	Note	Group		Company	
		2000	1999	2000	1999
Employment of Capital					
Fixed assets	10	9,850	3,132	—	—
Investments in subsidiaries	11	—	—	—	—
Investment in an associated company	12	—	—	—	—
Rental and utility deposits		—	484	—	—
Current Assets					
Rental and utility deposits		2,081	2,070	—	—
Inventories	13	2,846	5,701	—	—
Trade and other receivables	14	5,981	5,378	739	145
Cash and bank balances	15	84,925	1,882	71,041	1
		95,833	15,031	71,780	146
Current Liabilities					
Trade and other payables	16	19,719	34,205	438	—
Provision for extended warranty and free service	17	7,835	14,793	—	—
Obligations under finance leases	18	2,703	—	—	—
Bank loans and overdrafts	19	—	16,546	—	—
		30,257	65,544	438	—
Net Current Assets/(Liabilities)		65,576	(50,513)	71,342	146
Total Assets less Current Liabilities		75,426	(46,897)	71,342	146
Capital Employed					
Share capital	20	76,004	78,200	76,004	78,200
Reserves	21	(7,131)	(130,766)	(4,662)	(78,054)
Shareholders' funds		68,873	(52,566)	71,342	146
Minority interests	22	—	3,000	—	—
Provision for extended warranty and free service	17	2,412	2,669	—	—
Obligations under finance leases	18	4,141	—	—	—
		75,426	(46,897)	71,342	146

Approved by the Board of Directors on 20th April 2001

On behalf of the Board

Merle Michael Robinson *Director*

Anthony Shih-Wei Cheng *Director*