

CONSOLIDATED BALANCE SHEET (UNAUDITED)

As at 30 June 2005

| | <i>Note</i> | 30 June 2005 HK\$'000 | 31 December 2004 HK\$'000 |
|-------------------------------------|-------------|--------------------------------------|---------------------------------|
| Non-current assets | | | |
| Plant and equipment | | 2,268 | 2,618 |
| Goodwill | | 7,219 | 7,219 |
| Associated companies | | 12 | 9 |
| Available-for-sale financial assets | | 12,424 | 11,679 |
| | | <u>21,923</u> | <u>21,525</u> |
| Current assets | | | |
| Inventories | | 4,111 | 8,352 |
| Debtors and prepayments | 8 | 17,324 | 7,800 |
| Trading investment | | – | 35,162 |
| Cash and bank balances | | 8,575 | 6,488 |
| | | <u>30,010</u> | <u>57,802</u> |
| Total assets | | <u>51,933</u> | <u>79,327</u> |
| Financed by: | | | |
| Share capital | 11 | 152,646 | 152,646 |
| Reserves | | (148,640) | (121,453) |
| Shareholders' funds | | <u>4,006</u> | <u>31,193</u> |
| Minority interests | | 23 | 23 |
| Total equity | | <u>4,029</u> | <u>31,216</u> |
| LIABILITIES | | | |
| Non-current liabilities | | | |
| Borrowings | 10 | <u>533</u> | <u>679</u> |
| Current liabilities | | | |
| Creditors and accruals | 9 | 40,819 | 40,699 |
| Borrowings | 10 | 291 | 291 |
| Taxation | | 6,261 | 6,442 |
| | | <u>47,371</u> | <u>47,432</u> |
| Total liabilities | | <u>47,904</u> | <u>48,111</u> |
| Total equity and liabilities | | <u>51,933</u> | <u>79,327</u> |