

Consolidated Balance Sheet

Credit Card DNA Security System (Holdings) Ltd. • Annual Report 2005

As at 30th June 2005

	Notes	2005 HK\$'000	2004 HK\$'000 (Restated)
Non-current assets			
Property, plant and equipment	(11)	2,461	3,147
Intangible asset	(12)	47,600	85,884
Interest in a jointly controlled entity	(14)	1,080	–
Available-for-sale financial assets	(16)	–	–
		51,141	89,031
Current assets			
Debtors, deposits and prepayments	(15)	2,429	4,815
Financial assets at fair value through profit or loss	(17)	71	56
Bank balances and cash		11,229	12,636
		13,729	17,507
Current liabilities			
Creditors and accrued charges	(18)	2,172	3,805
Net current assets		11,557	13,702
Total assets less current liabilities		62,698	102,733
Capital and reserves			
Share capital	(19)	108,203	102,776
Reserves		(66,137)	(19,411)
Equity attributable to equity holders of the Company		42,066	83,365
Non-current liabilities			
Convertible note	(23)	12,824	11,560
Deferred taxation	(24)	7,808	7,808
		20,632	19,368
		62,698	102,733

The financial statements on pages 26 to 79 were approved and authorised for issue by the Board of Directors on 21st October 2005 and are signed on its behalf by:

Wong Kam Fu
Director

Wong Hoi Keung
Director