

# CONSOLIDATED BALANCE SHEET

as at 31 December 2005

(All amounts in Renminbi thousand unless otherwise stated)

	Note	As at 31 December	
		2005	2004 Restated
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	6	53,367	45,454
Lease prepayments	7	16,246	16,630
Intangible assets	8	84,869	79,006
Investment in associates	10	2,617	2,409
Deferred income tax assets	11	5,096	3,839
Available-for-sale financial assets	12	66	255
		<b>162,261</b>	147,593
<b>Current assets</b>			
Inventories	13	3,960	3,741
Trade and other receivables	14	103,783	98,097
Due from customers on implementation contracts	15	7,731	7,284
Pledged bank deposits	16	5,000	–
Short-term bank deposits	16	39,569	–
Cash and cash equivalents	16	242,053	214,719
		<b>402,096</b>	323,841
<b>Total assets</b>		<b>564,357</b>	471,434
<b>EQUITY</b>			
<b>Capital and reserves attributable to equity holders of the Company</b>			
Share capital	17	98,652	92,440
Other reserves	19	174,679	137,225
Retained earnings			
Final dividend proposed	32	20,843	18,810
Others		78,757	65,577
		<b>372,931</b>	314,052
<b>Minority interest</b>		<b>2,836</b>	1,738
<b>Total equity</b>		<b>375,767</b>	315,790

The notes on pages 51 to 87 are an integral part of these consolidated financial statements.

	Note	As at 31 December	
		2005	2004 Restated
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Trade and other payables	20	<b>87,327</b>	75,113
Current income tax liabilities		<b>8,581</b>	4,876
Borrowings	21	<b>30,000</b>	24,000
Due to customers on implementation contracts	15	<b>14,297</b>	16,332
Deferred income	22	<b>44,848</b>	31,632
Provisions	23	<b>3,537</b>	3,691
		<b>188,590</b>	155,644
<b>Total equity and liabilities</b>		<b>564,357</b>	471,434
<b>Net current assets</b>		<b>213,506</b>	168,197
<b>Total assets less current liabilities</b>		<b>375,767</b>	315,790

**Xu Shao Chun**  
Director

**Chen Deng Kun**  
Director

The notes on pages 51 to 87 are an integral part of these consolidated financial statements.