

# CONSOLIDATED BALANCE SHEET

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31 December 2005

	Note	2005 HK\$'000	2004 HK\$'000
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	16	103,178	160,971
Leasehold land and land use rights	17	10,307	10,559
Investment properties	18	28,750	93,000
Negative goodwill	19	–	(27,284)
Interests in associates	21	156,892	37,220
Prepaid rental	22	1,903	2,640
Deferred product development costs	23	6,819	5,861
Available-for-sale financial assets	24	27,364	–
Loans receivable	25	1,000	2,000
		<b>336,213</b>	<b>284,967</b>
<b>Current assets</b>			
Cash and cash equivalents	26	396,775	397,724
Properties held for sale	27	6,200	6,000
Short term investments	28	–	7,491
Financial assets at fair value through profit or loss	28	2,465	–
Inventories	29	67,540	89,410
Accounts receivable	30	62,892	115,889
Bills receivable		–	574
Loans receivable	25	6,046	1,067
Interest receivable on loans		12	19
Prepayments, deposits and other receivables	31	52,720	17,624
		<b>594,650</b>	<b>635,798</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Accounts payable	32	71,658	92,704
Amounts due to associates	21	–	12,647
Other payables and accruals		40,017	30,423
Tax payable		20,369	20,133
		<b>132,044</b>	<b>155,907</b>
<b>Net current assets</b>		<b>462,606</b>	<b>479,891</b>
<b>Total assets less current liabilities</b>		<b>798,819</b>	<b>764,858</b>
<b>Non-current liabilities</b>			
Provision for long service payments	33	570	949
Deferred tax liabilities	34	2,053	3,122
		<b>2,623</b>	<b>4,071</b>
<b>NET ASSETS</b>		<b>796,196</b>	<b>760,787</b>

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<b>CAPITAL AND RESERVES</b>			
Issued capital	35	2,861	2,861
Reserves	38(a)	781,252	736,790
<b>Equity attributable to equity holders of the Company</b>		<b>784,113</b>	739,651
Minority interests		12,083	21,136
<b>Total equity</b>		<b>796,196</b>	760,787

Approved and authorised for issue by the board of directors on 13 April 2006.

On behalf of the board

**Yau Tak Wah, Paul**  
*Director*

**Louie Mei Po**  
*Director*

The notes on pages 27 to 77 form an integral part of these financial statements.