

CONSOLIDATED BALANCE SHEET

As at 31st December, 2005

	Notes	2005 HK\$'000	2004 HK\$'000 (As restated)	2005 US\$'000 (Note 47)	2004 US\$'000 (As restated) (Note 47)
Assets					
Non-current assets					
Property, plant and equipment	17	1,755,025	879,846	225,003	112,801
Lease prepayment	18	65,829	4,772	8,440	612
Goodwill	19	3,943,935	653,504	505,633	83,783
Negative goodwill	20	–	(28,868)	–	(3,701)
Intangible assets	21	1,461,453	232,881	187,366	29,857
Interests in associates	24	189,453	160,442	24,289	20,569
Available-for-sale investments	25	13,363	–	1,713	–
Investments in securities	26	–	27,193	–	3,486
Deferred tax assets	37	646,758	329,711	82,918	42,271
Other assets		2,195	1,195	281	153
		8,078,011	2,260,676	1,035,643	289,831
Current assets					
Inventories	27	3,971,216	2,787,059	509,130	357,315
Trade and other receivables	28	3,265,355	2,762,156	418,635	354,123
Deposits and prepayments		513,062	382,421	65,777	49,028
Bills receivable		431,121	256,836	55,272	32,928
Tax recoverable		68,544	872	8,788	112
Trade receivables from associates		1,310	1,247	168	160
Bank balances, deposits and cash		4,046,122	5,452,057	518,734	698,982
		12,296,730	11,642,648	1,576,504	1,492,648
Current liabilities					
Trade and other payables	29	3,590,699	2,885,506	460,346	369,937
Bills payable		550,964	510,144	70,636	65,403
Warranty provision	30	338,211	241,375	43,360	30,946
Trade payable to an associate		21,946	21,593	2,814	2,768
Tax payable		116,624	105,092	14,952	13,473
Obligations under finance leases – due within one year	31	18,107	6,266	2,321	803
Discounted bills with recourse		2,101,171	3,208,964	269,381	411,406
Unsecured borrowings – due within one year	33	673,277	840,450	86,317	107,750
		7,410,999	7,819,390	950,127	1,002,486
Net current assets		4,885,731	3,823,258	626,377	490,162
Total assets less current liabilities		12,963,742	6,083,934	1,662,020	779,993

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	Notes	2005 HK\$'000	2004 HK\$'000 (As restated)	2005 US\$'000 (Note 47)	2004 US\$'000 (As restated) (Note 47)
Capital and Reserves					
Share capital	34	146,172	135,230	18,740	17,337
Reserves		5,966,167	3,318,586	764,895	425,461
Equity attributable to equity holders of the parent		6,112,339	3,453,816	783,635	442,798
Minority interests		120,670	82,032	15,471	10,517
Total equity		6,233,009	3,535,848	799,106	453,315
Non-current Liabilities					
Obligations under finance leases					
– due after one year	31	125,467	8,989	16,086	1,152
Convertible bonds	32	1,078,307	1,051,257	138,244	134,777
Unsecured borrowings – due after one year	33	4,225,411	1,446,292	541,719	185,422
Retirement benefit obligations	36	786,337	–	100,812	–
Deferred tax liabilities	37	515,211	41,548	66,053	5,327
		6,730,733	2,548,086	862,914	326,678
		12,963,742	6,083,934	1,662,020	779,993

The financial statements on pages 62 to 124 were approved and authorized for issue by the Board of Directors on 12th April, 2006 and are signed on its behalf by:

Chi Chung Chan
Group Executive Director

Roy Chi Ping Chung JP
Group Managing Director