

CONSOLIDATED BALANCE SHEET

As at 31 December 2005

	Notes	2005 HK\$'000	Restated 2004 HK\$'000
ASSETS AND LIABILITIES			
Non-current assets			
Property, plant and equipment	13	66,369	60,318
Prepaid land lease payments	14	6,118	6,270
Investment property	15	400	400
Interest in an associate	17	–	335
Interest in a jointly controlled entity	18	–	27,550
Amount due from a related company	19	2,619	–
Deferred tax assets	30	1,987	2,219
		77,493	97,092
Current assets			
Inventories	21	7,609	7,059
Trade and bills receivables	22	12,749	1,379
Prepayment, deposits and other receivables	22	1,796	2,282
Amount due from an associate	17	–	1,487
Amount due from a related company	19	5,513	–
Tax recoverable		126	28
Financial assets at fair value through profit or loss/Short term investments	23	286	306
Cash at banks and in hand	24	48,034	56,616
		76,113	69,157
Current liabilities			
Trade and bills payables	25	10,858	7,179
Other payables and accruals	25	5,655	7,585
Capital contribution payable to a jointly controlled entity	18	–	13,983
Provision for tax		263	3,546
Borrowings	26	30,650	30,246
		47,426	62,539
Net current assets		28,687	6,618
Total assets less current liabilities		106,180	103,710
Non-current liabilities			
Borrowings	26	2,251	2,819
Deferred tax liabilities	30	3,764	3,726
		6,015	6,545
Net assets		100,165	97,165
EQUITY			
Equity attributable to Company's equity holders			
Share capital	27	44,277	44,277
Reserves	29	55,888	52,888
Total equity		100,165	97,165

Hui Ki Yau
Director

Hui Hung Tan, Teresa
Director