

CONSOLIDATED BALANCE SHEET

31 December 2005

	<i>Notes</i>	2005 HK\$'000	2004 <i>HK\$'000</i> <i>(Restated)</i>
NON-CURRENT ASSETS			
Property, plant and equipment	18	1,693,329	1,075,602
Prepaid land lease payments	19	143,460	93,357
Negative goodwill	20	—	(10,247)
Available-for-sale equity investment/investment security	22	—	—
Reusable packaging materials		55,443	25,235
Deferred tax assets	34	<u>9,000</u>	<u>5,445</u>
 Total non-current assets		 <u>1,901,232</u>	 <u>1,189,392</u>
 CURRENT ASSETS			
Inventories	23	123,827	107,860
Trade receivables	24	50,386	38,865
Prepayments, deposits and other receivables	25	20,951	22,173
Tax recoverable		—	2,298
Pledged and restricted bank balances	26	7,980	6,825
Cash and cash equivalents	26	<u>373,612</u>	<u>497,812</u>
 Total current assets		 <u>576,756</u>	 <u>675,833</u>
 CURRENT LIABILITIES			
Trade payables	27	(69,502)	(41,724)
Tax payable		(2,302)	(78)
VAT payable		(5,474)	(5,599)
Other payables and accruals	28	(239,620)	(138,336)
Derivative financial instrument	29	(97)	—
Due to the immediate holding company	30	(1,363)	(142)
Due to a fellow subsidiary	31	(4,651)	(12,102)
Due to a minority equityholder of a subsidiary	32	<u>(2,566)</u>	<u>(4,377)</u>
 Total current liabilities		 <u>(325,575)</u>	 <u>(202,358)</u>
 NET CURRENT ASSETS		 <u>251,181</u>	 <u>473,475</u>
 TOTAL ASSETS LESS CURRENT LIABILITIES		 <u>2,152,413</u>	 <u>1,662,867</u>

CONSOLIDATED BALANCE SHEET (Cont'd)

31 December 2005

	Notes	2005 <i>HK\$'000</i>	2004 <i>HK\$'000</i> <i>(Restated)</i>
TOTAL ASSETS LESS CURRENT LIABILITIES		2,152,413	1,662,867
NON-CURRENT LIABILITIES			
Interest-bearing bank borrowing	33	(296,400)	—
Deferred tax liabilities	34	<u>(2,574)</u>	<u>(2,515)</u>
Total non-current liabilities		<u>(298,974)</u>	<u>(2,515)</u>
Net assets		<u>1,853,439</u>	<u>1,660,352</u>
EQUITY			
Equity attributable to equity holders of the parent			
Issued capital	35	139,557	139,557
Reserves	37	1,658,516	1,471,627
Proposed final dividend	16	<u>34,889</u>	<u>27,911</u>
		1,832,962	1,639,095
Minority interests		<u>20,477</u>	<u>21,257</u>
Total equity		<u>1,853,439</u>	<u>1,660,352</u>

YE Xuquan
Director

JIANG Guoqiang
Director