

綜合資產負債表

於二零零五年十二月三十一日

Consolidated Balance Sheet

As at 31 December 2005

			二零零五年 2005 千港元 HK\$'000	二零零四年 2004 千港元 HK\$'000 (重列) (Restated)
		附註 Note		
資產	ASSETS			
非流動資產	Non-current assets			
物業、廠房及設備	Property, plant and equipment	16	49,930	46,475
土地租賃溢價	Lease premium for land	17	1,612	1,638
租金及水電按金	Rental and utility deposits		26,137	21,317
遞延稅項資產	Deferred tax assets	24	1,213	1,213
			78,892	70,643
流動資產	Current assets			
存貨	Inventories	20	130,180	140,426
應收貿易賬款	Trade receivables	21	8,035	4,491
租金及水電按金	Rental and utility deposits		16,396	9,736
其他應收賬款、訂金 及預付款項	Other receivables, deposits and prepayments	22	12,039	11,722
可收回稅項	Tax recoverable		5,263	—
現金及銀行結餘	Cash and bank balances	23	38,423	65,451
			210,336	231,826
總資產	Total assets		289,228	302,469
權益	EQUITY			
本公司權益持有人 應佔資本及儲備	Capital and reserves attributable to the Company's equity holders			
股本	Share capital	25	2,256	2,188
其他儲備	Other reserves	26	52,142	40,482
保留盈利	Retained earnings			
— 建議末期股息	— Proposed final dividend	26	—	21,005
— 其他	— Others	26	18,684	72,219
			73,082	135,894
少數股東權益	Minority interest	27	900	3,306
總權益	Total equity		73,982	139,200

綜合資產負債表 (續)

於二零零五年十二月三十一日

Consolidated Balance Sheet (continued)

As at 31 December 2005

			二零零五年 2005 千港元 HK\$'000	二零零四年 2004 千港元 HK\$'000 (重列) (Restated)
		附註 Note		
負債	LIABILITIES			
非流動負債	Non-current liabilities			
長期負債	Long-term liabilities	31	1,037	834
遞延稅項負債	Deferred tax liabilities	24	380	487
長期服務金負債	Long service payment liabilities	28	1,136	1,300
			2,553	2,621
流動負債	Current liabilities			
應付貿易賬款	Trade payables	29	95,185	76,051
其他應付賬款、已收訂金 及應計開支	Other payables, deposits received and accrued charges		37,074	20,237
遞延收益	Deferred revenue		51,400	37,764
應付董事款項	Due to Directors	30	389	89
應付稅項	Taxation payable		1,376	3,402
長期負債之即期部份	Current portion of long-term liabilities	31	252	306
短期銀行借款	Short-term bank borrowings	31	6,347	2,212
信託收據貸款	Trust receipt loans	31	17,048	19,227
銀行透支 — 有抵押	Bank overdrafts — secured	31	3,622	1,360
			212,693	160,648
總負債	Total liabilities		215,246	163,269
總權益及負債	Total equity and liabilities		289,228	302,469
流動(負債)/資產淨額	Net current (liabilities)/assets		(2,357)	71,178
總資產減流動負債	Total assets less current liabilities		76,535	141,821

Ip Chun Heng, Wilson
 葉俊亨
 Director
 董事

Chung Pui Wan
 鍾佩雲
 Director
 董事