

# Balance Sheet

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EVA Precision Industrial Holdings Limited

As at 31 December 2005

	Note	2005 HK\$'000	2004 HK\$'000
<b>ASSETS</b>			
Non-current assets			
Investments in and amounts due from subsidiaries	8	<u>265,868</u>	—
Current liabilities			
Amounts due to subsidiaries	8	611	265
Accruals and other payables	16	<u>1</u>	<u>75</u>
		<u>612</u>	<u>340</u>
Net current liabilities		<u>(612)</u>	<u>(340)</u>
Net assets/(liabilities)		<u>265,256</u>	<u>(340)</u>
<b>EQUITY</b>			
Capital and reserves attributable to the Company's equity holders			
Share capital	19	52,000	—
Reserves	20	<u>213,256</u>	<u>(340)</u>
Total equity		<u>265,256</u>	<u>(340)</u>

**Zhang Hwo Jie**

Director

**Zhang Jian Hua**

Director

The notes are an integral part to these financial statements.