

Consolidated Balance Sheet

31 December 2005

	<i>Notes</i>	2005 HK\$'000	2004 HK\$'000 (Restated)
NON-CURRENT ASSETS			
Property, plant and equipment	15	165,797	139,534
Prepaid land premiums	16	9,891	10,070
Interests in associates	18	6,007	7,291
Other intangible asset	19	600	600
Loan receivable	20	935	1,115
Total non-current assets		183,230	158,610
CURRENT ASSETS			
Inventories	21	87,490	100,511
Prepaid land premiums	16	247	247
Trade receivables	22	33,299	60,071
Prepayments, deposits and other receivables		14,670	15,350
Loan receivable	20	180	180
Tax recoverable		30	–
Cash and cash equivalents	23	34,057	19,462
Total current assets		169,973	195,821
CURRENT LIABILITIES			
Trade payables	24	54,630	76,917
Other payables and accruals		18,357	16,091
Interest-bearing bank loans	25	–	5,960
Tax payable		4,754	2,635
Total current liabilities		77,741	101,603
NET CURRENT ASSETS		92,232	94,218
TOTAL ASSETS LESS CURRENT LIABILITIES		275,462	252,828
NON-CURRENT LIABILITIES			
Interest-bearing bank loans	25	–	9,570
Deferred tax liabilities	26	7,919	3,646
Total non-current liabilities		7,919	13,216
Net assets		267,543	239,612
EQUITY ATTRIBUTABLE TO EQUITY HOLDERS OF THE PARENT			
Issued capital	27	44,543	44,801
Reserves	28	220,773	194,811
Proposed final dividend	13	2,227	–
Total equity		267,543	239,612

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