

# CONSOLIDATED BALANCE SHEET

## 綜合資產負債表

At 31 December 2005 於二零零五年十二月三十一日



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		Notes	2005	2004
		附註	HK\$'000	HK\$'000
			千港元	千港元
<b>ASSETS</b>				
<b>資產</b>				
<b>Non-current assets</b>				
<b>非流動資產</b>				
Property, plant and equipment	物業、廠房及設備	16	19,314	20,545
Other assets	其他資產	18	2,808	2,808
Rental deposits and other deposits	租金訂金及其他訂金	19	8,146	7,636
Refundable deposits	可退回按金	20	100,000	–
Deferred tax assets	遞延稅務資產	21	–	2,194
			<b>130,268</b>	<b>33,183</b>
<b>Current assets</b>				
<b>流動資產</b>				
Inventories	存貨	22	4,502	3,993
Trade receivables	應收賬款	23	964	1,041
Prepayments, deposits and other receivables	預付款項、訂金及其他應收款項	23	2,378	2,333
Tax recoverable	可收回稅項		–	367
Cash and bank balances	現金及銀行結存		29,572	10,535
			<b>37,416</b>	<b>18,269</b>
Total assets	資產總值		<b>167,684</b>	<b>51,452</b>
<b>EQUITY</b>				
<b>股東權益</b>				
Issued share capital	已發行股本	28	127,560	6,300
Reserves	儲備		(39,818)	(41,885)
Attributable to equity holders of the Company	本公司股權持有人應佔權益		<b>87,742</b>	<b>(35,585)</b>
Minority interests	少數股東權益		754	756
<b>Total equity</b>	<b>股東總權益</b>		<b>88,496</b>	<b>(34,829)</b>
<b>LIABILITIES</b>				
<b>負債</b>				
<b>Non-current liabilities</b>				
<b>非流動負債</b>				
Other payables	其他應付款項		665	1,085
Bank loans	銀行貸款	26	637	1,208
Obligations under finance leases	融資租約承擔	27	–	47
Deferred tax liabilities	遞延稅務負債	21	130	130
Provision for long service payments	長期服務金撥備		900	–
			<b>2,332</b>	<b>2,470</b>

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			2005	2004
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<b>Current liabilities</b>	<b>流動負債</b>			
Trade payables	應付賬款	24	13,427	13,337
Accruals and other payables	應計款項及其他應付款項	24	27,400	27,732
Amount due to a shareholder	應付股東款項	25	35,413	41,871
Taxation payable	應付稅項		-	107
Bank loans	銀行貸款	26	574	602
Current portion of obligations under finance leases	融資租約承擔之即期部分	27	42	162
			<b>76,856</b>	83,811
<b>Total liabilities</b>	<b>負債總值</b>		<b>79,188</b>	86,281
<b>Total equity and total liabilities</b>	<b>股東權益及負債總值</b>		<b>167,684</b>	51,452
<b>Net current liabilities</b>	<b>淨流動負債</b>		<b>(39,440)</b>	(65,542)
<b>Total assets less current liabilities</b>	<b>資產總值減流動負債</b>		<b>90,828</b>	(32,359)

Approved and authorised for issue by the board of directors on 18 April 2006.

董事會於二零零六年四月十八日批准及授權刊發。

On behalf of the board

代表董事會

**Chan Shi Yung**

陳樹鎔

Director

董事

**She Hing Chiu**

余慶潮

Director

董事

The notes on pages 51 to 103 form an integral part of these financial statements.

載於第51至103頁之附註為此等財務報表之組成部分。