

Impact on the consolidated balance sheets

	30 June 2006 (unaudited) RMB '000	31 December 2005 (audited) RMB '000
Net assets as per interim financial statements prepared under the accounting principles generally accepted in Hong Kong	1,318,570	1,285,576
Revaluation surplus on trademark	—	(225)
Unrecognised intangible assets	820	920
Goodwill	(2,830)	(2,560)
Share of reserve of associates	(27,395)	(27,396)
Minority interests	733	1,911
Others	(930)	11
Net assets as per interim financial statements prepared under PRC accounting standards	<u>1,288,968</u>	<u>1,258,237</u>

IX. DOCUMENTS AVAILABLE FOR INSPECTION

1. The Interim Report signed by the Chairman;
2. The financial statements signed and sealed by the legal representative, officer in charge of accounting work and officer in charge of accounting department of the Company;
3. The announcements published in Shanghai Securities News, China Securities Journal, Hong Kong Ta Kung Pao and The Standard during the Reporting Period;
4. The memorandum and articles of association of the Company;
5. The Interim Report published in Hong Kong and Shanghai securities market.

The Board of Directors of
Nanjing Panda Electronics Company Limited
Li Anjian
Chairman

25 August 2006