

# CONSOLIDATED BALANCE SHEET

As at 30 June 2006

(Expressed in Hong Kong dollars)

	Notes	2006 \$'000	2005 \$'000 (Restated)
<b>Non-current assets</b>			
Property, plant and equipment	11	59,811	58,818
Construction in progress	12	1,147	2,986
Interests in leasehold land held for own use under operating leases	13	1,176	1,232
Deferred tax assets	19	52	124
		<u>62,186</u>	<u>63,160</u>
<b>Current assets</b>			
Inventories	15	16,193	27,237
Trade and other receivables	16	55,050	32,338
Tax recoverable		-	72
Cash and cash equivalents		4,728	41,357
		<u>75,971</u>	<u>101,004</u>
<b>Current liabilities</b>			
Trade and other payables	17	31,006	51,136
Income tax payable		282	-
Other financial liabilities	18	-	8,907
		<u>31,288</u>	<u>60,043</u>
<b>Net current assets</b>			
		<u>44,683</u>	<u>40,961</u>
<b>Total assets less current liabilities</b>			
		<u>106,869</u>	<u>104,121</u>
<b>Non-current liabilities</b>			
Other financial liabilities	18	5,820	-
Deferred tax liabilities	19	1,539	1,418
		<u>7,359</u>	<u>1,418</u>
<b>Net assets</b>			
		<u>99,510</u>	<u>102,703</u>
<b>Capital and reserves</b>			
Share capital	20	13,319	13,319
Reserves	21	86,191	89,384
<b>Total equity</b>			
		<u>99,510</u>	<u>102,703</u>

On behalf of the Board

**Tan Sim Chew**  
Chairman

**Lo King Fat, Lawrence**  
Finance Director