

At 30 June 2006

	NOTES	2006 HK\$	2005 HK\$ (Restated)
Non-current assets			
Plant and equipment	15	1,302,316	1,122,074
Interests in associates	16	4,703,619	1,391,926
Investments in securities	19	–	7,000,000
Available-for-sale investments	17	7,000,000	–
		<u>13,005,935</u>	<u>9,514,000</u>
Current assets			
Available-for-sale investments	17	19,960,000	–
Equity investments at fair value through profit or loss	18	8,873,852	–
Investments in securities	19	–	19,332,845
Prepayments, deposits and other receivables	20	21,268,482	9,375,891
Amounts due from related companies	29	12,700	7,600
Amounts due from associates	16	6,330,010	581,022
Bank balances and cash		5,116,343	3,314,730
		<u>61,561,387</u>	<u>32,612,088</u>
Assets classified as held for sale	21	11,900,000	–
		<u>73,461,387</u>	<u>32,612,088</u>
Current liabilities			
Other payables and accruals	22	1,481,154	998,613
Amount due to a director	29	206,433	135,000
Amounts due to related companies	29	4,673,206	–
Tax payable		450,000	–
Obligations under finance leases – due within one year	23	199,575	113,333
		<u>7,010,368</u>	<u>1,246,946</u>
Net current assets		<u>66,451,019</u>	<u>31,365,142</u>
Total assets less current liabilities		<u>79,456,954</u>	<u>40,879,142</u>

CONSOLIDATED BALANCE SHEET

SINO KATALYTICS INVESTMENT CORPORATION

At 30 June 2006

	NOTES	2006 HK\$	2005 HK\$ (Restated)
Capital and reserves			
Share capital	24	1,146,409	742,000
Reserves		77,867,836	<u>33,709,225</u>
Total equity attributable to equity holders of the Company		<u>79,014,245</u>	<u>34,451,225</u>
Non-current liabilities			
Amount due to a related company	29	–	6,116,250
Obligations under finance leases – due after one year	23	442,709	<u>311,667</u>
		<u>442,709</u>	<u>6,427,917</u>
		<u>79,456,954</u>	<u>40,879,142</u>

The financial statements on pages 22 to 75 were approved and authorised for issue by the Board of Directors on 27 October 2006 and are signed on its behalf by:

Chui Tak Keung, Duncan
Director

Yau Chung Hong
Director