

# Balance Sheet

|  | Note  | As at 31 December |                  |
|--|-------|-------------------|------------------|
|  |       | 2006<br>HK\$'000  | 2005<br>HK\$'000 |
| <b>ASSETS</b>  |       |                   |                  |
| <b>Non-current assets</b>  |       |                   |                  |
| Property, plant and equipment  | 6     | 916               | 1,193            |
| Investments in subsidiaries  | 8(a)  | 10,010            | 10,010           |
|  |       | <b>10,926</b>     | 11,203           |
| <b>Current assets</b>  |       |                   |                  |
| Prepayments, deposits and other receivables                              |       | 998               | 992              |
| Financial assets at fair value through profit or loss                    | 11    | 189,460           | 175,861          |
| Amounts due from subsidiaries  | 8(b)  | 42,640            | 42,903           |
| Amounts due from related companies                                       | 28(b) | 3                 | 362              |
| Cash and cash equivalents  | 12    | 9,863             | 4,288            |
|  |       | <b>242,964</b>    | 224,406          |
| <b>Total assets</b>  |       | <b>253,890</b>    | 235,609          |
| <b>EQUITY</b>  |       |                   |                  |
| <b>Capital and reserves attributable to the Company's equity holders</b> |       |                   |                  |
| Ordinary Shares  | 13    | 33,659            | 33,659           |
| Share premium  | 13    | 101,263           | 101,263          |
| Other reserves   | 14    | 158,366           | 158,366          |
| Accumulated losses   |       | (51,162)          | (70,073)         |
| <b>Total equity</b>  |       | <b>242,126</b>    | 223,215          |
| <b>LIABILITIES</b>   |       |                   |                  |
| <b>Current liabilities</b>   |       |                   |                  |
| Other payables and accruals  |       | 1,421             | 1,527            |
| Amounts due to subsidiaries  | 8(b)  | 10,343            | 10,867           |
| <b>Total liabilities</b>   |       | <b>11,764</b>     | 12,394           |
| <b>Total equity and liabilities</b>                                      |       | <b>253,890</b>    | 235,609          |
| <b>Net current assets</b>  |       | <b>231,200</b>    | 212,012          |
| <b>Total assets less current liabilities</b>                             |       | <b>242,126</b>    | 223,215          |

On behalf of the Board

**Yip Chi Hung**  
Director

**Chen Che Yuan**  
Director

The notes on pages 34 to 70 are an integral part of these consolidated financial statements.