

Consolidated Balance Sheet

As at 31 December 2006

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K.P.I. Company Limited • ANNUAL REPORT 2006

	Note	2006 HK\$'000	2005 HK\$'000 (restated)
Non-current assets			
Property, plant and equipment	14	38,314	25,790
Land lease premium	15	2,071	2,115
Investment property	16	13,200	12,500
Intangible assets	17	58,016	–
Construction in progress	18	–	41
Interests in associates	20	2,112	1,077
Goodwill	22	13,493	–
Amount due from a joint venture partner	23	2,928	2,389
Available-for-sale investments	24	3,534	3,534
		133,668	47,446
Current assets			
Financial assets at fair value through profit or loss	25	13,907	16,445
Inventories	26	57,992	27,505
Other receivables, deposits and prepayments		130,082	72,089
Loan and interest receivables		61,659	–
Pledged time deposits	28	23,400	37,900
Cash and cash equivalents	28	134,477	111,792
		421,517	265,731
Current liabilities			
Tax payable	10(b)	85	2,369
Trade payables	29	142,136	83,556
Other payables and accruals		55,061	29,056
Short term bank loans – unsecured	30	76,000	24,519
		273,282	139,500
Net current assets		148,235	126,231
Total assets less current liabilities		281,903	173,677
Non-current liabilities			
Convertible note	31	(91,521)	–
NET ASSETS		190,382	173,677

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	Note	2006 HK\$'000	2005 HK\$'000 (restated)
Capital and reserves			
Share capital	33	101,588	101,588
Reserves	35	79,071	72,089
Total equity attributable to equity holders of the Company		180,659	173,677
Minority interest		9,723	–
TOTAL EQUITY		190,382	173,677

Approved and authorised for issue by the board of directors on 23 April 2007.

On behalf of the board

Cheung Siu Lam

Director

Chan Yuk Ming

Director

The notes on pages 34 to 81 form an integral part of these financial statements.