

Consolidated Balance Sheet

As at 31 December 2006

	Notes	2006 HK\$'000	2005 HK\$'000
NON-CURRENT ASSETS			
Property, plant and equipment	14	188,881	196,829
Investment properties	15	9,970	32,000
Prepaid land lease payments	16	66,652	49,683
Goodwill	17	3,459	3,916
Other intangible assets	18	5,796	2,124
Interests in an associate	20	(46)	(49)
Available-for-sale equity investments	21	12,707	4,287
Financial assets at fair value through profit and loss	22	20,460	–
Deferred tax assets	36	1,484	–
TOTAL NON-CURRENT ASSETS		309,363	288,790
CURRENT ASSETS			
Trading securities	23	936	–
Inventories	24	152,852	170,321
Accounts and bills receivable	25	89,190	119,777
Prepayments, deposits and other receivables	26	32,274	34,337
Amounts due from a disposal group/a related company	27	26,987	53,808
Pledged deposits	28	1,021	968
Cash and cash equivalents	28	27,772	44,917
		331,032	424,128
Non-current asset held for sale	14(a)	–	21,511
TOTAL CURRENT ASSETS		331,032	445,639
Assets of a disposal group classified as held for sale	29	–	199,201
TOTAL ASSETS		640,395	933,630
CURRENT LIABILITIES			
Accounts and bills payable	30	96,910	133,827
Other payables and accruals	31	34,952	50,043
Interest-bearing bank and other borrowings	32	245,621	320,044
Tax payable	34	1,351	114
Loans from directors	35	–	2,340
TOTAL CURRENT LIABILITIES		378,834	506,368
NET CURRENT LIABILITIES		(47,802)	(60,729)
TOTAL ASSETS LESS CURRENT LIABILITIES		261,561	427,262

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As at 31 December 2006

	<i>Notes</i>	2006 HK\$'000	2005 <i>HK\$'000</i>
TOTAL ASSETS LESS CURRENT LIABILITIES		261,561	427,262
NON-CURRENT LIABILITIES			
Interest-bearing bank and other borrowings	32	5,352	10,970
Deferred tax liabilities	36	–	1,155
TOTAL NON-CURRENT LIABILITIES		5,352	12,125
Liabilities directly associated with the assets classified as held for sale	29	–	177,582
TOTAL LIABILITIES		384,186	696,075
NET ASSETS		256,209	237,555
CAPITAL AND RESERVES			
Share capital	37	85,720	85,720
Reserves	39(a)	170,288	150,574
Equity attributable to equity holders of the Company		256,008	236,294
Minority interests	39(a)	201	1,261
TOTAL EQUITY		256,209	237,555

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

Lin Chun Kuei
Director

Li Chien Kuan
Director

The notes on pages 44 to 111 form an integral part of these financial statements.

