

# Consolidated Balance Sheet

At 31 December 2006

	Notes	2006 HK\$'000	2005 HK\$'000 (Restated)
<b>Non-current assets</b>			
Property, plant and equipment	15	8,920	169,946
Prepaid lease payments	16	—	4,694
Investment property	17	—	5,000
Goodwill	18	70,800	215,681
Available-for-sale investments	19	—	1,760
Prepaid rental	20	—	38,462
Deposits paid for acquisition of leasehold improvements	20	—	23,702
Rental and utility deposits		—	8,713
Deferred tax assets	21	—	7,254
		<b>79,720</b>	475,212
<b>Current assets</b>			
Inventories	22	—	51,464
Account receivables	23	79,787	2,132
Prepayments, deposits and other receivables	24	344,497	253,018
Amount due from Celestial Asia Securities Holdings Limited ("CASH") and its subsidiaries ("CASH Group")	25	106,458	—
Listed investments held for trading	26	—	4,106
Pledged bank deposits	27	—	38,900
Bank balances and cash	27	1,671	106,645
		<b>532,413</b>	456,265
<b>Total assets</b>		<b>612,133</b>	931,477
<b>Current liabilities</b>			
Account payables	28	11,587	192,961
Accrued liabilities and other payables	28	108,967	139,860
Amount due to a director	28	1,237	—
Taxation payable		17,842	14,560
Bank borrowings, secured	29	20,000	75,580
Convertible loan notes — due within one year	32	273,192	—
		<b>432,825</b>	422,961
<b>Net current assets</b>		<b>99,588</b>	33,304
<b>Total assets less current liabilities</b>		<b>179,308</b>	508,516

# Consolidated Balance Sheet

At 31 December 2006

	Notes	2006 HK\$'000	2005 HK\$'000 (Restated)
<b>Capital and reserves</b>			
Share capital	30	21,851	21,851
Reserves		157,457	218,891
<b>Total equity</b>		<b>179,308</b>	240,742
<b>Non-current liabilities</b>			
Bank borrowings, secured	29	—	10,555
Convertible loan notes — due after one year	32	—	257,219
		—	267,774
		<b>179,308</b>	508,516

The consolidated financial statements on pages 26 to 85 were approved and authorized for issue by the board of directors on 20 April 2007 and were signed on its behalf by:

**Tin Yuen Sin Carol**  
*Director*

**Choi Chiu Fai Stanley**  
*Director*