

CONSOLIDATED BALANCE SHEET

綜合資產負債表

At 31 December 2006
於二零零六年十二月三十一日

		NOTES 附註	2006 HK\$'000 千港元	2005 HK\$'000 千港元
Non-current assets	非流動資產			
Property, plant and equipment	物業、廠房及設備	16	76,688	77,732
Interest in a jointly controlled entity	於一間合營公司之權益	17	-	-
Intangible assets	無形資產	18	69,047	121,369
			145,735	199,101
Current assets	流動資產			
Inventories	存貨	19	32,397	36,345
Trade, bills and other receivables	應收貿易賬款、應收票據及其他應收款項	20	29,358	37,379
Trade receivables with insurance coverage	已投保之應收貿易賬款	21	79,322	246,135
Trade and other receivables from a jointly controlled entity	應收一間合營公司貿易賬款及其他應收款項	17	107,207	148,420
Bills receivables discounted with full recourse	附有全面追索權之應收貼現票據	22	128,149	87,492
Taxation recoverable	可收回稅項		2,599	2,330
Bank balances and cash	銀行結餘及現金		60,842	102,927
			439,874	661,028
Current liabilities	流動負債			
Trade and other payables	應付貿易賬款及其他應付款項	23	319,231	219,405
Advances drawn on trade receivables with insurance coverage	預支已投保應收貿易賬款之墊款	24	79,726	218,918
Advances drawn on bills receivables discounted with full recourse	預支附有全面追索權之應收貼現票據之墊款	24	128,149	87,492
Amounts due to directors	應付董事款項	25	38,968	-
Financial guarantee contracts	金融擔保合約	26	2,683	-
Taxation payable	應付稅項		2,605	2,845
Obligations under finance leases due within one year	於一年內到期之融資租賃項下之債務	27	16,959	19,349
Bank and other borrowings due within one year	於一年內到期之銀行及其他借貸	28	23,527	110,041
			611,848	658,050
Net current (liabilities) assets	流動(負債)資產淨額		(171,974)	2,978
Total assets less current liabilities	總資產減流動負債		(26,239)	202,079
Non-current liabilities	非流動負債			
Amounts due to minority shareholders	應付少數股東款項	25	798	798
Obligations under finance leases due after one year	於一年後到期之融資租賃項下之債務	27	12,123	26,010
Deferred tax liabilities	遞延稅項負債	32	-	6,155
			12,921	32,963
Net (liabilities) assets	(負債)資產淨額		(39,160)	169,116

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Capital and reserves	股本及儲備			
Share capital	股本	29	40,974	32,702
Reserves	儲備		(80,298)	136,204
Equity attributable to equity holders of the Company	本公司股本持有人 應佔權益		(39,324)	168,906
Minority interests	少數股東權益		164	210
Total equity	總權益		(39,160)	169,116

The consolidated financial statements on pages 44 to 108 were approved and authorised for issue by the Board of Directors on 24 April 2007 and are signed on its behalf by:

載於第44至第108頁之財務報表，已於二零零七年四月二十四日獲董事會批准及授權刊印，並由下列董事代表簽署：

Peter Francis AMOUR

DIRECTOR

區沛達

董事

MAK Chee Bun

DIRECTOR

麥志賁

董事