

ADDITIONAL FINANCIAL INFORMATION

On 31 July 2006, the Company partially disposed of 21.85% equity interests in EC-Founder (Holdings) Company Limited ("EC-Founder") to Shining Wisdom Group Limited, an independent third party. The equity interests in EC-Founder held by the Company decreased from 54.85% to 33.00%. EC-Founder became an associate of the Company and the results and net assets of EC-Founder and its subsidiaries were accounted for using the equity method after the partial disposal.

The following unaudited pro forma consolidated income statement and unaudited pro forma consolidated balance sheet have been prepared as if EC-Founder was a 33.00% owned subsidiary of the Company after the partial disposal of equity interests in EC-Founder by the Company on 31 July 2006, so as to facilitate comparison. The consolidated income statement for the year ended 31 December 2005 and the consolidated balance sheet as at 31 December 2005 are extracted from pages 28 and 29 of this Annual Report respectively. The additional financial information does not form part of the audited financial statements.

PRO FORMA CONSOLIDATED INCOME STATEMENT

Year ended 31 December 2006

	2006 HK\$'000	2005 HK\$'000
REVENUE	3,066,111	2,593,915
Cost of sales	<u>(2,718,861)</u>	<u>(2,284,040)</u>
Gross profit	347,250	309,875
Other income and gains	72,978	88,693
Selling and distribution costs	(210,034)	(186,765)
Administrative expenses	(118,567)	(107,374)
Other expenses, net	(64,570)	(47,241)
Finance costs	(2,733)	(1,142)
Share of profits and losses of associates	<u>9,221</u>	<u>10,250</u>
PROFIT BEFORE TAX	33,545	66,296
Tax	<u>(1,577)</u>	<u>(5,052)</u>
PROFIT FOR THE YEAR	<u>31,968</u>	<u>61,244</u>
Attributable to:		
Equity holders of the parent	25,911	47,929
Minority interests	<u>6,057</u>	<u>13,315</u>
	<u>31,968</u>	<u>61,244</u>

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PRO FORMA CONSOLIDATED BALANCE SHEET

31 December 2006

	2006 <i>HK\$'000</i>	2005 <i>HK\$'000</i>
NON-CURRENT ASSETS		
Property, plant and equipment	75,409	63,329
Investment properties	25,360	23,110
Goodwill	7,055	7,055
Interests in associates	43,754	44,184
Total non-current assets	151,578	137,678
CURRENT ASSETS		
Inventories	155,538	171,076
Systems integration contracts	70,735	44,743
Trade and bills receivables	447,337	360,297
Prepayments, deposits and other receivables	151,845	119,312
Equity investments at fair value through profit or loss	2,350	1,981
Pledged deposits	124,104	72,536
Cash and cash equivalents	498,467	414,886
Total current assets	1,450,376	1,184,831
CURRENT LIABILITIES		
Trade and bills payables	590,601	438,263
Other payables and accruals	403,167	371,726
Interest-bearing bank borrowings	40,004	40,614
Tax payable	272	1,012
Total current liabilities	1,034,044	851,615
NET CURRENT ASSETS	416,332	333,216
TOTAL ASSETS LESS CURRENT LIABILITIES	567,910	470,894
NON-CURRENT LIABILITIES		
Finance lease payable	386	—
Net assets	567,524	470,894
EQUITY		
Equity attributable to equity holders of the parent		
Issued capital	112,380	112,380
Reserves	290,913	255,873
	403,293	368,253
Minority interests	164,231	102,641
Total equity	567,524	470,894