

# CONSOLIDATED BALANCE SHEET

As at 31st December 2005

	Notes	2005 HK\$	2004 HK\$
Non-current assets			
Property, plant and equipment	(14)	<u>482,639</u>	<u>435,480</u>
Current assets			
Financial assets at fair value through profit or loss	(16)	<b>162,301,938</b>	–
Investments in securities	(17)	–	161,760,248
Accounts receivable, deposit and prepayment		<b>131,789</b>	14,228
Cash and bank balances		<b>5,013,776</b>	<u>512,468</u>
		<b>167,447,503</b>	<u>162,286,944</u>
Current liabilities			
Borrowings	(18)	<b>15,000,000</b>	–
Creditors and accrued expenses		<b>11,786,037</b>	<u>739,320</u>
		<b>26,786,037</b>	<u>739,320</u>
Net current assets		<b>140,661,466</b>	<u>161,547,624</u>
Net assets		<b>141,144,105</b>	<u>161,983,104</u>
Capital and reserves			
Share capital	(19)	<b>15,840,908</b>	45,295,800
Reserves	(21)	<b>125,303,197</b>	<u>116,687,304</u>
Total shareholders' fund		<b>141,144,105</b>	<u>161,983,104</u>

The financial statements on pages 24 to 54 were approved and authorised for issue by the directors on 3rd April 2006 and are signed on its behalf by:

**Chung Wilson**  
Director

**Nakajima Toshiharu**  
Director