

## Balance Sheets At 31 December 2005

		The Group		The Company	
		2005	2004	2005	2004
	Note	HK\$'000	(restated) HK\$'000	HK\$'000	HK\$'000
<b>NON-CURRENT ASSETS</b>					
Property, plant and equipment	14	93,685	51,256	254	338
Lease premium for land	15	3,320	2,821	—	—
Intangible asset	16	71,929	11,132	—	—
Investment in subsidiaries	17	—	—	190,445	192,337
Negative goodwill	18	—	(753)	—	—
		168,934	64,456	190,699	192,675
<b>CURRENT ASSETS</b>					
Inventories	19	7,461	6,238	—	—
Trade receivable	20	70,045	36,220	—	—
Prepayments, deposits and other receivable		468	13,321	456	476
Cash and bank balances		139,327	180,605	500	2,241
		217,301	236,384	956	2,717
<b>CURRENT LIABILITIES</b>					
Trade payable	21	18,158	9,132	—	—
Accruals and other payables		23,707	19,926	602	487
Taxation payable		4,117	2,390	—	—
		45,982	31,448	602	487
<b>NET CURRENT ASSETS</b>		171,319	204,936	354	2,230
<b>NET ASSETS</b>		340,253	269,392	191,053	194,905
Represented by:					
SHARE CAPITAL	22	40,000	40,000	40,000	40,000
RESERVES	24	300,253	229,392	151,053	154,905
<b>SHAREHOLDERS' EQUITY</b>		340,253	269,392	191,053	194,905

Approved and authorised for issue by the board of directors on 20 April 2006.

On behalf of the board

**Zhong Houtai**  
Director

**Chai Chung Wai**  
Director

The notes on pages 40 to 73 form an integral part of these financial statements.