

# CONSOLIDATED BALANCE SHEET

As at 31 December 2005

		As at 31 December	
	Note	2005 RMB'000	2004 RMB'000 (restated)
Non-current assets			
Property, plant and equipment	15	50,112	38,652
Investment properties	16	20,985	–
Leasehold land and land use right	17	17,769	18,162
Intangible assets	18	4,481	–
Deferred tax assets	20	32	50
		<b>93,379</b>	56,864
Current assets			
Inventories	21	58,069	46,673
Trade receivables	22	61,875	53,045
Prepayments, deposits and other receivables		17,898	7,175
Amount due from a related party	23	68	486
Amount due from a director	24	5	–
Term deposits with initial term of over three months	25	20,000	–
Cash and cash equivalents	26	74,616	37,750
		<b>232,531</b>	145,129
Total assets		<b>325,910</b>	201,993
EQUITY			
Capital and reserves attributable to the Company's equity holders			
Share capital	27	42,400	31,800
Reserves	28	189,269	87,153
Minority interests		–	(256)
Total equity		<b>231,669</b>	118,697

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As at 31 December 2005

		As at 31 December	
	Note	2005 RMB'000	2004 RMB'000 (restated)
Non-current liabilities			
Deferred income tax liabilities	20	769	—
		769	—
Current liabilities			
Trade payables	29	60,292	49,018
Accruals and other payables		21,979	12,039
Current income tax liabilities		975	58
Dividends payable		297	7,987
Bank borrowings	30	9,927	14,000
Amounts due to directors	24	2	194
		93,472	83,296
Total liabilities		94,241	83,296
Total equity and liabilities		325,910	201,993
Net current assets		139,059	61,833
Total assets less current liabilities		232,438	118,697