

Consolidated Balance Sheet

31 December 2005

	Notes	2005 HK\$'000	2004 HK\$'000 (Restated)
NON-CURRENT ASSETS			
Property, plant and equipment	14	140,379	133,422
Prepaid land lease payments	15	20,736	17,444
Goodwill	16	25,723	24,920
Total non-current assets		186,838	175,786
CURRENT ASSETS			
Inventories	18	123,970	101,684
Prepaid land lease payments	15	459	389
Trade and bills receivables	19	27,099	45,033
Prepayments, deposits and other receivables	20	35,052	21,006
Derivative financial instruments	22	172	–
Tax recoverable		559	1,599
Cash and cash equivalents	23	79,141	84,050
Total current assets		266,452	253,761
CURRENT LIABILITIES			
Trade and bills payables	24	45,644	55,613
Other payables and accruals	25	42,387	28,650
Interest-bearing bank and other borrowings	27	138,860	75,231
Total current liabilities		226,891	159,494
NET CURRENT ASSETS		39,561	94,267
TOTAL ASSETS LESS CURRENT LIABILITIES		226,399	270,053
NON-CURRENT LIABILITIES			
Interest-bearing bank and other borrowings	27	36,950	94,233
Deferred tax liabilities	29	3,459	4,624
Total non-current liabilities		40,409	98,857
Net assets		185,990	171,196
EQUITY			
Equity attributable to equity holders of the parent			
Issued capital	30	30,220	30,220
Reserves	32(a)	141,010	130,279
Proposed final dividend	12	12,088	–
		183,318	160,499
Minority interests		2,672	10,697
Total equity		185,990	171,196

Chu Chun Man, Augustine
Director

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Director