

# Consolidated Balance Sheet

As at 31 December 2006

	Notes	2006 HK\$'000	2005 HK\$'000 (Restated)
<b>Non-current assets</b>			
Property, plant and equipment	14	161	—
Leasehold land and land use rights	15	62,642	62,887
Biological assets	16	31,879	34,572
Intangible assets	17	708	—
		<b>95,390</b>	97,459
<b>Current assets</b>			
Leasehold land and land use rights	15	2,565	2,489
Biological assets	16	379	792
Inventories	19	82	79
Trade and other receivables	20	11,870	28,377
Cash balance at PRC Trust Co-operative Union	21	—	7
Cash and bank balances		1,772	248
		<b>16,668</b>	31,992
<b>Current liabilities</b>			
Trade and other payables	22	39,173	18,495
Provisions	23	103,378	—
Bank borrowing	24	498	976
Other borrowings	25	86	4,728
		<b>143,135</b>	24,199
<b>Net current (liabilities)/assets</b>		<b>(126,467)</b>	7,793
<b>Total assets less current liabilities</b>		<b>(31,077)</b>	105,252
<b>Capital and reserves attributable to the equity holders of the company</b>			
Issued capital	26	25,325	25,325
Reserves		(56,651)	79,927
		<b>(31,326)</b>	105,252
<b>Minority interests</b>		—	—
<b>Total equity</b>		<b>(31,326)</b>	105,252
<b>Non-current liabilities</b>			
Bank borrowing	24	249	—
<b>Total assets less current liabilities</b>		<b>(31,077)</b>	105,252
On behalf of the Board			
	<b>Zhou Wenjun</b> <i>Director</i>	<b>Ji Kewei</b> <i>Director</i>	