

# CONSOLIDATED BALANCE SHEET

## 綜合資產負債表

At 31 December 2004 於二零零四年十二月三十一日

		Notes 附註	2004 HK\$'000 千港元	2003 HK\$'000 千港元
<b>ASSETS</b>	<b>資產</b>			
<b>Non-current assets</b>	<b>非流動資產</b>			
Property, plant and equipment	物業、廠房及設備	13	20,545	43,188
Other assets	其他資產		2,808	5,221
Rental deposits and other deposits	租金訂金及其他訂金		7,636	14,484
Deferred tax assets	遞延稅務資產	15	2,194	5,233
			<b>33,183</b>	68,126
<b>Current assets</b>	<b>流動資產</b>			
Inventories	存貨	16	3,993	10,933
Accounts receivable	應收賬款	17	1,041	1,582
Prepayments, deposits and other receivables	預付款項、訂金及其他應收款項		2,333	13,842
Tax recoverable	可收回稅項		367	318
Cash and bank balances	現金及銀行結存		10,535	7,729
			<b>18,269</b>	34,404
<b>LIABILITIES</b>	<b>負債</b>			
<b>Current liabilities</b>	<b>流動負債</b>			
Accounts payables	應付賬款	18	13,337	21,254
Other payables and accruals	其他應付款項及應計款項		27,732	51,132
Amount due to immediate holding company	應付直接控股公司款項	19	41,871	4,493
Taxation payable	應付稅項	8	107	826
Bank overdrafts and bank loans	銀行透支及銀行貸款	20	602	9,089
Current portion of obligations under finance leases	融資租約承擔之即期部分	21	162	576
			<b>83,811</b>	87,370
<b>Net current liabilities</b>	<b>淨流動負債</b>		<b>(65,542)</b>	(52,966)
<b>Total assets less current liabilities</b>	<b>資產總值減流動負債</b>		<b>(32,359)</b>	15,160
<b>Non-current liabilities</b>	<b>非流動負債</b>			
Other payables	其他應付款項		1,085	1,505
Rental deposits received	已收租金訂金		–	162
Bank loans	銀行貸款	20	1,208	1,809
Obligations under finance leases	融資租約之承擔	21	47	384
Deferred tax liabilities	遞延稅項負債	15	130	130
			<b>2,470</b>	3,990
<b>Minority interests</b>	<b>少數股東權益</b>		<b>756</b>	767
<b>NET (LIABILITIES)/ASSETS</b>	<b>(負債) / 資產淨值</b>		<b>(35,585)</b>	10,403

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## 綜合資產負債表

At 31 December 2004 於二零零四年十二月三十一日

		Notes	2004	2003
		附註	HK\$'000	HK\$'000
			千港元	千港元
<b>CAPITAL AND RESERVES</b>	<b>資本及儲備</b>			
Issued capital	已發行股本	22	6,300	6,300
Reserves	儲備		(41,885)	4,103
			<u>(35,585)</u>	<u>10,403</u>

Approved and authorised for issue by the board of directors on 22 April 2005.

董事會於二零零五年四月二十二日批准及授權刊發。

On behalf of the board

代表董事會

**Cheung To Sang**

*Director*

董事

張道生

**She Hing Chiu**

*Director*

董事

余慶潮

The notes on pages 33 to 73 form an integral part of these financial statements.

載於第33至73頁之附註為此等財務報表之組成部分。