

Consolidated Balance Sheet

31 December 2005

	Notes	2005 HK\$'000	2004 HK\$'000
NON-CURRENT ASSETS			
Property, plant and equipment	14	4,391	4,952
Investment property	15	155,000	125,000
Intangible assets	16	836	836
Other assets	17	5,876	5,959
Available-for-sale financial assets/long term investments	19	12,345	13,975
Loans receivable	20	6,401	5,228
Deferred tax assets	21	2,788	2,792
Total non-current assets		187,637	158,742
CURRENT ASSETS			
Financial assets at fair value through profit or loss/			
short term investments	22	58,195	66,694
Loans receivable	20	152,404	174,557
Trade receivables	23	43,539	30,105
Other receivables, prepayments and deposits	24	12,029	6,706
Amount due from an intermediate holding company	25	442	4,076
Tax recoverable		7,095	—
Pledged time deposits	26	5,750	5,500
Cash held on behalf of clients		236,463	334,288
Cash and cash equivalents	26	71,447	51,691
Total current assets		587,364	673,617
CURRENT LIABILITIES			
Client deposits	27	225,467	294,993
Trade payables	28	61,672	64,323
Tax payable		1,657	1,775
Other payables and accruals	29	7,315	8,503
Interest-bearing bank and other borrowings	31	98,884	124,530
Total current liabilities		394,995	494,124
NET CURRENT ASSETS		192,369	179,493
TOTAL ASSETS LESS CURRENT LIABILITIES		380,006	338,235

Consolidated Balance Sheet (continued)

31 December 2005

	Notes	2005 HK\$'000	2004 HK\$'000
NON-CURRENT LIABILITIES			
Interest-bearing bank and other borrowings	31	52,895	29,824
Deferred tax liabilities	21	4,320	—
Total non-current liabilities		57,215	29,824
Net assets		322,791	308,411
EQUITY			
Equity attributable to equity holders of the parent			
Issued capital	33	121,550	121,550
Reserves	35(a)	199,861	175,766
Proposed final dividend	12	—	9,724
		321,411	307,040
Minority interests		1,380	1,371
Total equity		322,791	308,411

Richard Howard Gorges
Director

Chan Hing Wah
Director