

# CONSOLIDATED BALANCE SHEET

## 綜合資產負債表

At 31 December 2005

二零零五年十二月三十一日

		NOTES 附註	2005 HK\$'000 千港元	2004 HK\$'000 千港元 (restated) (重列)
Non-current assets	非流動資產			
Property, plant and equipment	物業、廠房及設備	16	77,732	26,068
Interest in a jointly controlled entity	於一間合營公司之權益	17	—	—
Intangible assets	無形資產	18	121,369	57,819
			<u>199,101</u>	<u>83,887</u>
Current assets	流動資產			
Inventories	存貨	19	36,345	23,085
Trade, bills and other receivables	應收貿易賬款、應收票據 及其他應收款項	20	37,379	113,025
Trade receivables with insurance coverage	已投保之應收貿易賬款	21	246,135	131,666
Trade receivables from a jointly controlled entity	應收一間合營公司 貿易賬款	17	148,420	81,228
Bills receivables discounted with full recourse	附有全面追索權之 應收貼現票據	22	87,492	—
Taxation recoverable	可收回稅項		2,330	1,543
Pledged bank deposits	已抵押銀行存款	38	—	21,375
Bank balances and cash	銀行結餘及現金	24	102,927	209,727
			<u>661,028</u>	<u>581,649</u>
Current liabilities	流動負債			
Trade and other payables	應付貿易賬款及 其他應付款項	23	219,405	287,031
Advances drawn on trade receivables with insurance coverage	預支已投保 應收貿易賬款 之墊款	24	218,918	139,457
Advances drawn on bills receivables discounted with full recourse	預支附有全面追索權 之應收貼現票據 之墊款	24	87,492	—
Taxation payable	應付稅項		2,845	19,490
Obligations under finance leases due within one year	於一年內到期之 融資租賃項下之債務	25	19,349	6,116
Bank borrowings due within one year	於一年內到期 之銀行借貸	26	110,041	19,239
			<u>658,050</u>	<u>471,333</u>
Net current assets	流動資產淨額		<u>2,978</u>	<u>110,316</u>
Total assets less current liabilities	總資產減流動負債		<u>202,079</u>	<u>194,203</u>

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Non-current liabilities	非流動負債			
Amounts due to minority shareholders	應付少數股東款項	27	798	798
Obligations under finance leases due after one year	於一年後到期之 融資租賃項下之債務	25	26,010	7,544
Deferred tax liabilities	遞延稅項負債	33	6,155	2,370
			<u>32,963</u>	<u>10,712</u>
Net assets	資產淨額		<u>169,116</u>	<u>183,491</u>
Capital and reserves	股本及儲備			
Share capital	股本	28	32,702	32,490
Reserves	儲備		<u>136,204</u>	<u>150,720</u>
Equity attributable to equity holders of the Company	本公司股本持有人 應佔權益		<u>168,906</u>	<u>183,210</u>
Minority interests	少數股東權益		<u>210</u>	<u>281</u>
Total equity	總權益		<u>169,116</u>	<u>183,491</u>

The financial statements on pages 44 to 112 were approved and authorised for issue by the Board of Directors on 24 April 2006 and are signed on its behalf by:

載於第44至第112頁之財務報表，已於二零零六年四月二十四日獲董事會批准及授權刊印，並由下列董事代表簽署：

**Peter Francis AMOUR**

區沛達

DIRECTOR

董事

**MAK Chee Bun**

麥致貴

DIRECTOR

董事