

Consolidated Balance Sheet 綜合資產負債表

31 December 2005 於二零零五年十二月三十一日

	Notes 附註	2005 二零零五年 HK\$'000 千港元	2004 二零零四年 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	14	386,932	408,216
Investment property	投資物業	15	4,470	4,200
Prepaid land lease payment	預付土地租賃款項	16	7,031	-
Goodwill	商譽	17	-	-
Deferred product development costs	遞延產品開發成本	18	22,820	67,006
Interests in jointly-controlled entities	共同控制企業權益	20	6,968	97,932
Available-for-sale equity investment/ long term investment	待售股本投資/ 長期投資	21	-	-
Deposits for product development costs and moulds	產品開發成本及模具 按金	22	16,105	39,152
Deferred tax assets	遞延稅項資產	32	-	8,560
Total non-current assets	總非流動資產		444,326	625,066
CURRENT ASSETS	流動資產			
Inventories	存貨	23	300,180	359,062
Trade and bills receivables	應收貿易賬款及票據	24	440,029	482,359
Prepayments, deposits and other receivables	預付款項、按金及 其他應收款項		32,247	18,915
Tax recoverable	可收回稅項		937	-
Pledged deposits	已抵押存款	25	90,735	-
Cash and cash equivalents	現金及現金等價物	25	62,870	321,431
Total current assets	總流動資產		926,998	1,181,767
CURRENT LIABILITIES	流動負債			
Trade and bills payables	應付貿易賬款及票據	26	556,719	324,752
Other payables and accruals	其他應付款項及應計費用	27	134,984	96,108
Bank loans and other borrowings	銀行貸款及其他借款	28	1,135,689	281,597
Finance lease payable	融資租賃應付款項	29	-	6
Due to minority shareholders of subsidiaries	應付附屬公司少數股東 之款項	30	17,076	3,808
Tax payable	應付稅項		-	13,807
Provisions for sales returns and warranty costs	銷售退貨及保養成本 撥備	31	24,650	11,431
Total current liabilities	總流動負債		1,869,118	731,509
NET CURRENT ASSETS/(LIABILITIES)	流動資產/(負債)淨值		(942,120)	450,258
TOTAL ASSETS LESS CURRENT LIABILITIES	總資產減流動 負債		(497,794)	1,075,324
NON-CURRENT LIABILITIES	非流動負債			
Bank loans and other borrowings	銀行貸款及其他借款	28	-	300,000
Deferred tax liabilities	遞延稅項負債	32	-	30,772
Total non-current liabilities	非流動負債總額		-	330,772
Net assets/(liabilities)	資產/(負債)淨值		(497,794)	744,552

Consolidated Balance Sheet (continued) 綜合資產負債表(續)

31 December 2005 於二零零五年十二月三十一日

		Notes 附註	2005 二零零五年 HK\$'000 千港元	2004 二零零四年 HK\$'000 千港元 (Restated) (重列)
EQUITY	股本			
Equity attributable to equity holders of the parent	母公司股權持有人應佔股本			
Issued capital	已發行股本	33	50,981	50,981
Reserves	儲備	35(a)	(548,878)	685,819
Proposed final dividend	擬派末期股息	12	—	7,647
			(497,897)	744,447
Minority interests	少數股東權益		103	105
Total equity/(deficiency)	權益總額		(497,794)	744,552

The financial statements on pages 42 to 170 were approved by the board of directors on 26 April 2006, and are signed on its behalf by:

第42頁至第170頁之財務報表已於二零零六年四月二十六日獲董事會批准，並由以下代表簽署：

Poon Ka Hung

潘嘉雄

Director

董事

Wu Lai Ping

胡禮平

Director

董事