

簡明綜合資產負債表

Condensed Consolidated Balance Sheet

		於二零零六年 六月三十日 At 30 June 2006 (未經審核) (Unaudited) 附註 Note	於二零零五年 十二月三十一日 At 31 December 2005 (經審核) (Audited)
		千港元 HK\$'000	千港元 HK\$'000
資產	ASSETS		
非流動資產	Non-current assets		
物業、廠房及設備	Property, plant and equipment	49,553	49,930
土地租賃溢價	Lease premium for land	1,599	1,612
租金及水電按金	Rental and utility deposits	29,975	26,137
遞延稅項資產	Deferred tax assets	4,143	1,213
		85,270	78,892
流動資產	Current assets		
存貨	Inventories	124,530	130,180
應收貿易賬款	Trade receivables	10 4,500	8,035
租金及水電按金	Rental and utility deposits	15,241	16,396
其他應收賬款、訂金及 預付款項	Other receivables, deposits and prepayments	20,210	12,039
可收回稅項	Tax recoverable	8,122	5,263
現金及銀行結餘	Cash and bank balance	17,201	38,423
		189,804	210,336
總資產	Total assets	275,074	289,228
權益	EQUITY		
本公司權益持有人應佔 資本及儲備	Capital and reserves attributable to the Company's equity holders		
股本	Share capital	11 2,256	2,256
其他儲備	Other reserves	52,142	52,142
保留盈利	Retained earnings	493	18,684
		54,891	73,082
少數股東權益	Minority interest	588	900
總權益	Total equity	55,479	73,982

			於二零零六年 六月三十日 At 30 June 2006 (未經審核) (Unaudited) 附註 Note	千港元 HK\$'000	於二零零五年 十二月三十一日 At 31 December 2005 (經審核) (Audited) 千港元 HK\$'000
負債	LIABILITIES				
非流動負債	Non-current liabilities				
長期負債	Long-term liabilities	12	902		1,037
遞延稅項負債	Deferred tax liabilities		—		380
長期服務金負債	Long services payment liabilities		1,136		1,136
			2,038		2,553
流動負債	Current liabilities				
應付貿易賬款	Trade payables	13	91,219		95,185
其他應付賬款、已收訂金 及應計開支	Other payables, deposits received and accrued charges		35,576		37,074
遞延收益	Deferred revenue		54,242		51,400
應付董事款項	Due to Directors		239		389
應付稅項	Taxation payable		1,454		1,376
長期負債之即期部份	Current portion of long term liabilities	12	258		252
短期銀行借款	Short-term bank borrowings	12	3,057		6,347
信託收據貸款	Trust receipt loans	12	19,456		17,048
銀行透支 — 有抵押	Bank overdrafts — secured	12	12,056		3,622
			217,557		212,693
總負債	Total liabilities		219,595		215,246
總權益及負債	Total equity and liabilities		275,074		289,228
流動負債淨額	Net current liabilities		(27,753)		(2,357)
總資產減流動負債	Total assets less current liabilities		57,517		76,535