

CONDENSED CONSOLIDATED BALANCE SHEET

AT 30 JUNE 2006

		At 30 June 2006 HK\$'000 (Unaudited)	At 31 December 2005 HK\$'000 (Audited)
ASSETS AND LIABILITIES			
Non-current assets			
Property, plant and equipment		630	600
Current assets			
Inventories		4,095	4,775
Financial assets at fair value through profit or loss		272	204
Trade and other receivables	6	42,995	15,513
Bank balances and cash		13,465	17,369
		60,827	37,861
Current liabilities			
Borrowings		1,339	1,244
Trade and other payables	7	37,432	18,266
Provision for taxation		162	–
Provisions		18,850	18,850
Convertible note	8	–	25,663
		57,783	64,023
Net current assets/(liabilities)		3,044	(26,162)
TOTAL ASSETS LESS CURRENT LIABILITIES		3,674	(25,562)
Long term borrowing			
Convertible note	8	24,847	–
		(21,173)	(25,562)
Capital and reserves			
Share capital		19,078	19,078
Reserves		61,592	61,513
Accumulated losses		(112,497)	(111,922)
Total equity attributable to equity holders of the Company		(31,827)	(31,331)
Minority interests		10,654	5,769
		(21,173)	(25,562)