

CONSOLIDATED BALANCE SHEET

AS AT 31 DECEMBER 2006

	Note	2006 HK\$'000	2005 HK\$'000 (Restated)
Non-current assets			
Property, plant and equipment	15	549	600
Available-for-sale investments	16	–	–
		549	600
Current assets			
Inventories	18	4,781	4,775
Trade and other receivables	19	30,522	15,513
Financial assets at fair value through profit or loss	20	272	204
Cash and cash equivalents	21	13,230	17,369
		48,805	37,861
Current liabilities			
Trade and other payables	22	25,773	17,886
Other borrowing	23	1,444	1,244
Convertible note	24	26,544	25,663
Provisions	25	17,402	19,230
Tax payable		134	–
		71,297	64,023
Net current liabilities		(22,492)	(26,162)
Net liabilities		(21,943)	(25,562)
Capital and reserves attributable to the equity holders of the Company			
Share capital	26	19,078	19,078
Reserves		(52,409)	(50,409)
		(33,331)	(31,331)
Minority interests		11,388	5,769
Total equity		(21,943)	(25,562)

On behalf of the Board

Wu Kwai Yung
Director

Zhao Tie Liu
Director