

綜合資產負債表

於二零零六年十二月三十一日

Consolidated Balance Sheet

As at 31st December 2006

			二零零六年	二零零五年
			2006	2005
		附註	千港元	千港元
		Note	HK\$'000	HK\$'000
資產	Assets			
非流動資產	Non-current assets			
商譽	Goodwill	16	1,890	—
物業、廠房及設備	Property, plant and equipment	17	41,633	49,930
土地租賃溢價	Lease premium for land	18	1,586	1,612
聯營公司權益	Interest in associated company	20(a)	2,860	—
租金及水電按金	Rental and utility deposits		33,169	26,137
遞延稅項資產	Deferred tax assets	25	8,567	1,213
			89,705	78,892
流動資產	Current assets			
存貨	Inventories	21	114,937	130,180
應收貿易賬款	Trade receivables	22	7,698	8,035
租金及水電按金	Rental and utility deposits		10,630	16,396
其他應收賬款、訂金及預付款項	Other receivables, deposits and prepayments	23	11,967	12,039
應收聯營公司款項	Amount due from associated company	20(b)	2,632	—
可收回稅項	Tax recoverable		1,151	5,263
現金及銀行結餘	Cash and bank balances	24	29,636	38,423
			178,651	210,336
總資產	Total assets		268,356	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	26	2,256	2,256
其他儲備	Other reserves	27	53,800	52,142
保留盈利	Retained earnings	27	23,520	18,684
			79,576	73,082
少數股東權益	Minority interest	28	—	900
總權益	Total equity		79,576	73,982

第53頁至第120頁的附註為綜合賬目的整體部分。

The notes on pages 53 to 120 are an integral part of these consolidated accounts.

綜合資產負債表 (續)

於二零零六年十二月三十一日

Consolidated Balance Sheet (continued)

As at 31st December 2006

			二零零六年 2006 千港元 HK\$'000	二零零五年 2005 千港元 HK\$'000
		附註 Note		
負債	Liabilities			
非流動負債	Non-current liabilities			
長期負債	Long-term liabilities	32	760	1,037
遞延稅項負債	Deferred tax liabilities	25	—	380
長期服務金負債	Long service payment liabilities	29	231	1,136
			991	2,553
流動負債	Current liabilities			
應付貿易賬款	Trade payables	30	87,949	95,185
其他應付賬款、已收訂金 及應計開支	Other payables, deposits received and accrued charges		33,023	37,074
遞延收益	Deferred revenue		40,083	51,400
應付董事款項	Amounts due to Directors	31	—	389
應付稅項	Taxation payable		1,430	1,376
長期負債之即期部分	Current portion of long-term liabilities	32	270	252
短期銀行借款	Short-term bank borrowings	32	21	6,347
信託收據貸款	Trust receipt loans	32	18,322	17,048
銀行透支，有抵押	Bank overdrafts, secured	32	6,691	3,622
			187,789	212,693
總負債	Total liabilities		188,780	215,246
總權益及負債	Total equity and liabilities		268,356	289,228
流動負債淨額	Net current liabilities		(9,138)	(2,357)
總資產減流動負債	Total assets less current liabilities		80,567	76,535

Ip Chun Heng, Wilson
葉俊亨
Director
董事

Chung Pui Wan
鍾佩雲
Director
董事

第53頁至第120頁的附註為綜合賬目的整體部分。

The notes on pages 53 to 120 are an integral part of these consolidated accounts.