CONDENSED CONSOLIDATED BALANCE SHEET

At 30th September, 2003

| 2003 2003 (Unaudited) (Audited) Notes HK\$'000 HK\$'000 (Restated) Non-current Assets 1nvestment properties 24,950 24,950 Property, plant and equipment 38,025 44,942 Deferred tax assets 4,767 4,720 Current Assets 67,742 74,612 Inventories 72,182 44,895 Trade and other receivables 6 27,882 25,066 Rental and utility deposits 27,575 27,372 22,369 20,430 Bank balances and cash 15,250 22,780 20,430 Bank balances and cash 15,250 22,788 24,157 Trade and other payables 7 28,585 24,157 Trade and other payables 7 28,585 24,157 Obligations under finance leases - 31,536 26,508 Net Current Assets 133,722 114,852 201,464 189,464 Capital and Reserves 8 16,560 16,560 16,560 | | | 30th September, | 31st March, |
|--|--|-------|------------------|------------------|
| Notes HK\$'000 HK\$'000 Non-current Assets 1nvestment properties 24,950 24,950 Property, plant and equipment 38,025 24,950 24,950 Deferred tax assets 4,767 4,720 44,942 Current Assets 67,742 74,612 67,742 74,612 Current Assets 72,182 24,8950 25,066 817 82 25,066 817,882 25,066 817,372 7376 21,14,360 21,276 21,29 | | | | |
| Investment properties 24,950 24,950 Property, plant and equipment 38,025 44,942 Deferred tax assets 4,767 4,720 Current Assets 67,742 74,612 Inventories 72,182 44,895 Trade and other receivables 6 27,882 25,066 Rental and utility deposits 22,369 20,430 Bank deposits 22,369 20,430 Bank balances and cash 15,250 22,780 Current Liabilities 7 28,585 24,157 Taxation payable 7 28,585 24,157 Obligations under finance leases 7 28,585 24,157 - due within one year 183 222 Obligations under finance leases 133,722 114,852 - due within one year 143,752 172,072 Proposed dividend 9,439 - 200,751 188,632 00 Non-current Liabilities 371 462 Obligations under finance leases - - 462 Obligations under finance leases - <th></th> <th>Notes</th> <th>HK\$′000</th> <th></th> | | Notes | HK\$′000 | |
| Current Assets 72,182 44,895 Inventories 72,882 25,066 Rental and utility deposits 27,575 27,372 Taxation recoverable 817 Bank deposits 22,369 20,430 Bank balances and cash 15,250 22,780 Current Liabilities 7 28,585 24,157 Taxation payables 7 27,68 2,129 Obligations under finance leases - 483 222 - 183 222 31,536 26,508 Net Current Assets 133,722 114,852 201,464 189,464 Capital and Reserves 8 16,560 16,560 16,560 Share capital 8 16,560 16,560 16,560 Reserves 9,439 - - 200,751 188,632 Non-current Liabilities 342 370 - - 342 370 Obligations under finance leases - - 342 370 - - Obligations under finance leases - 342 370 | Investment properties Property, plant and equipment | | 38,025 4,767 | 44,942 4,720 |
| Inventories72,18244,895Trade and other receivables627,88225,066Rental and utility deposits27,57527,372Taxation recoverable-817Bank deposits22,36920,430Bank balances and cash15,25022,780Current Liabilities728,58524,157Taxation payable728,58524,157Obligations under finance leases-183222-0bligations under finance leases31,53626,508Net Current Assets133,722114,852201,464Capital and Reserves816,56016,560Share capital816,56016,560Reserves9,439-Obligations under finance leases200,751188,632Non-current Liabilities342370Obligations under finance leases371462Tray342370Tray342370 | | | 67,742 | 74,612 |
| Bank deposits 22,369 20,430 Bank balances and cash 15,250 22,780 Interval 165,258 141,360 Current Liabilities 7 28,585 24,157 Taxation payable 7 28,768 2,129 Obligations under finance leases - 4 22,768 2,129 Obligations under finance leases - 183 222 - due within one year 183 222 Share capital 133,722 114,852 Capital and Reserves 133,722 114,852 Share capital 8 16,560 16,560 Reserves 9,439 - - Proposed dividend 9,439 - - Obligations under finance leases - - 200,751 188,632 Non-current Liabilities 371 462 370 Deferred tax liabilities 371 462 370 713 832 370 | Inventories Trade and other receivables Rental and utility deposits | 6 | 27,882 | 25,066 27,372 |
| Current Liabilities Trade and other payable728,585 2,76824,157 2,129Obligations under finance leases - due within one year18322231,53626,508Net Current Assets133,722114,852201,464189,464Capital and Reserves Share capital Reserves Proposed dividend816,560 9,43916,560 - 200,751Non-current Liabilities Obligations under finance leases - due after one year Deferred tax liabilities371 462 342462 370 | Bank deposits | | | 20,430 |
| Trade and other payables 7 28,585 24,157 Taxation payable 2,768 2,129 Obligations under finance leases 183 222 - due within one year 183 222 31,536 26,508 Net Current Assets 133,722 114,852 201,464 189,464 Capital and Reserves 8 16,560 16,560 Share capital 8 16,560 16,560 Reserves 9,439 - 200,751 188,632 Non-current Liabilities 0bligations under finance leases 371 462 Obligations under finance leases 342 370 713 832 | | | 165,258 | 141,360 |
| Net Current Assets 31,536 26,508 133,722 114,852 201,464 189,464 Capital and Reserves 8 16,560 Share capital 8 16,560 Reserves 174,752 172,072 Proposed dividend 9,439 - 200,751 188,632 Non-current Liabilities 371 462 Obligations under finance leases 371 462 Deferred tax liabilities 342 370 713 832 | Trade and other payables Taxation payable Obligations under finance leases | 7 | 2,768 | 2,129 |
| Net Current Assets 133,722 114,852 201,464 189,464 Capital and Reserves 8 16,560 16,560 Share capital 8 16,560 16,560 Reserves 9,439 - 200,751 188,632 Non-current Liabilities 0bligations under finance leases 371 462 Deferred tax liabilities 342 370 713 832 | – due within one year | | | |
| Capital and Reserves Share capital Reserves 8 16,560 16,560 Proposed dividend 9,439 - 200,751 188,632 Non-current Liabilities Obligations under finance leases - due after one year Deferred tax liabilities 371 342 | | | | |
| Capital and Reserves Share capital Reserves816,560 174,75216,560 172,072Proposed dividend9,439-200,751188,632Non-current Liabilities Obligations under finance leases - due after one year Deferred tax liabilities371 342 370713832 | Net Current Assets | | | |
| Share capital Reserves 8 16,560 16,560 Reserves 174,752 172,072 Proposed dividend 9,439 - 200,751 188,632 Non-current Liabilities 200,751 188,632 Obligations under finance leases 371 462 Deferred tax liabilities 342 370 713 832 | | | 201,464 | 189,464 |
| Obligations under finance leases371462- due after one year342370Deferred tax liabilities713832 | Share capital Reserves | 8 | 174,752 9,439 | 172,072 |
| - due after one year371462Deferred tax liabilities342370713832 | | | | |
| | – due after one year | | | |
| 201,464 189,464 | | | 713 | 832 |
| | | | 201,464 | 189,464 |