

SUPPLEMENTARY PRO FORMA COMBINED BALANCE SHEET

31 March 2001

	<i>Notes</i>	2001	2000
		<i>HK\$'000</i>	<i>HK\$'000</i>
NON-CURRENT ASSETS			
Fixed assets	11	6,436	16,241
Investment properties	12	1,083	1,500
		<u>7,519</u>	<u>17,741</u>
CURRENT ASSETS			
Prepayments, deposits and other receivables		1,350	907
Accounts receivable	14	31,081	35,205
Inventories	15	39,185	26,509
Cash and bank balances		2,716	2,114
		<u>74,332</u>	<u>64,735</u>
CURRENT LIABILITIES			
Accounts payable	16	37,279	31,334
Other payables and accrued liabilities		56,889	44,903
Tax payable		1,007	1,007
Finance lease payables	17	36,462	36,466
Interest-bearing bank loans and other borrowings	18	130,498	122,529
Due to a related company	19	6,950	6,950
Due to shareholders	19	1,109	—
Due to directors	19	15,502	15,665
Loans from directors	20	51,361	51,361
		<u>337,057</u>	<u>310,215</u>
NET CURRENT LIABILITIES		<u>(262,725)</u>	<u>(245,480)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(255,206)</u>	<u>(227,739)</u>
NON-CURRENT LIABILITIES			
Finance lease payables	17	<u>—</u>	<u>(8)</u>
		<u>(255,206)</u>	<u>(227,747)</u>
CAPITAL AND RESERVES			
Share capital	21	1,790	1,790
Reserves	22	(256,996)	(229,537)
		<u>(255,206)</u>	<u>(227,747)</u>

Dr. Li Zhong Yuan
Director

Mr. Lam Yat Keung
Director