

CONSOLIDATED BALANCE SHEET

		As at 30 September 2001 HK\$'000 (unaudited)	As at 31 March 2001 HK\$'000 (audited)
	<i>Note</i>		
NON-CURRENT ASSETS			
Fixed assets		2,348	1,168
Investment in an associate		150	–
		<u>2,498</u>	<u>1,168</u>
CURRENT ASSETS			
Inventories		64,607	57,588
Accounts receivable	8	36,299	24,052
Prepayment, deposits and other receivables		2,383	5,975
Cash and bank deposits		32,268	45,874
		<u>135,557</u>	<u>133,489</u>
CURRENT LIABILITIES			
Accounts payable	9	(17,463)	(17,889)
Accruals and other payables		(4,238)	(8,444)
Due to associate		(300)	–
Due to directors		–	(9,946)
Taxation payable		(3,016)	(1,545)
Dividend payable		–	(28,772)
		<u>(25,017)</u>	<u>(66,596)</u>
Total current liabilities		<u>(25,017)</u>	<u>(66,596)</u>
Net current assets		<u>110,540</u>	<u>66,893</u>
Total assets less current liabilities		113,038	68,061
MINORITY INTERESTS			
		<u>(4,089)</u>	<u>(765)</u>
Net assets		<u>108,949</u>	<u>67,296</u>
Representing:			
SHARE CAPITAL	10	20,000	1,000
RESERVES	11	17,506	–
RETAINED EARNINGS		66,443	66,296
PROPOSED DIVIDEND		5,000	–
		<u>108,949</u>	<u>67,296</u>
Shareholders' equity		<u>108,949</u>	<u>67,296</u>