

**CONDENSED CONSOLIDATED BALANCE SHEET**

	Notes	As at 30 September 2001 HK\$'000 (Unaudited)	As at 31 March 2001 HK\$'000 (Audited and restated)
Non-current assets			
Fixed assets		192,574	188,513
Trademark		2,177	2,166
		<u>194,751</u>	<u>190,679</u>
Current assets			
Trade debtors	(5)	57,694	39,045
Other debtors, prepayments and deposits		9,962	7,080
Inventories		51,555	57,639
Properties held for resale		21,300	21,300
Tax recoverable		283	217
Cash and bank balances		5,933	6,762
		<u>146,727</u>	<u>132,043</u>
Current liabilities			
Trade creditors	(6)	27,885	33,741
Bills payable		4,486	277
Dividend payable		3,718	–
Other creditors and accruals		8,451	9,214
Tax payable		285	1,416
Interest-bearing bank loans and other borrowings		54,320	46,815
Finance lease creditors		7,547	1,135
		<u>106,692</u>	<u>92,598</u>
Net current assets		<u>40,035</u>	<u>39,445</u>
Total assets less current liabilities		<u>234,786</u>	<u>230,124</u>
Non-current liabilities			
Interest-bearing bank loans and other borrowings		(738)	(2,213)
Finance lease creditors		(7,877)	(629)
		<u>226,171</u>	<u>227,282</u>
Capital and reserves			
Issued capital	(8)	37,185	37,180
Reserves	(9)	188,986	190,102
		<u>226,171</u>	<u>227,282</u>