

CONDENSED CONSOLIDATED BALANCE SHEET

	Notes	At September 30, 2005 (Unaudited) HK\$'m	At September 30, 2004 (Restated) HK\$'m	At March 31, 2005 (Restated) HK\$'m
Non-current assets				
Investment properties		14.8	6.4	14.8
Property, plant and equipment		307.0	282.1	318.0
Intangible assets		87.5	92.5	81.8
Goodwill		30.1	24.0	26.4
Long-term bank deposits		273.0	296.4	296.4
Deferred tax assets		84.7	71.2	78.8
		797.1	772.6	816.2
Current assets				
Inventories		617.6	791.6	734.5
Property held for resale		1.6	1.6	1.6
Trade and other receivables	7	642.7	678.4	465.0
Forward asset		10.7	-	15.3
Taxation recoverable		11.1	0.4	6.8
Bank balances and cash		309.6	272.4	307.3
		1,593.3	1,744.4	1,530.5
Current liabilities				
Trade and other payables	8	597.3	683.7	421.5
Bills payable		41.5	51.9	26.1
Obligations under finance leases due within one year		0.1	0.1	0.1
Forward liability		-	5.9	-
Taxation payable		17.4	39.4	13.0
Short-term bank loans		570.5	208.4	393.9
Bank overdrafts		-	7.4	-
		1,226.8	996.8	854.6
Net current assets		366.5	747.6	675.9
Total assets less current liabilities		1,163.6	1,520.2	1,492.1
Non-current liabilities				
Obligations under finance leases due after one year		0.2	0.1	0.1
Deferred tax liabilities		20.2	28.7	27.8
		20.4	28.8	27.9
Net assets		1,143.2	1,491.4	1,464.2
Capital and reserves				
Share capital	9	208.5	208.5	208.5
Reserves		684.5	1,019.2	979.6
Equity attributable to equity holders of the parent		893.0	1,227.7	1,188.1
Minority interests		250.2	263.7	276.1
Total equity		1,143.2	1,491.4	1,464.2