

**CONDENSED CONSOLIDATED BALANCE SHEET**

AS AT 30TH SEPTEMBER, 2005

	<i>Notes</i>	<b>30th September, 2005 Unaudited HK\$'000</b>	31st March, 2005 Audited HK\$'000
<b>Non-current assets</b>			
Property, plant and equipment		9,908	8,937
<b>Current assets</b>			
Inventories		36,303	30,951
Trade receivables	9	22,204	17,914
Other receivables, deposits and prepayments		7,592	2,854
Other investment	10	–	4,162
Financial assets at fair value through profit or loss	10	4,305	–
Tax recoverable		–	18
Bank balances and cash		91,293	89,597
		<b>161,697</b>	145,496
<b>Current liabilities</b>			
Trade payables	11	9,304	11,606
Other payables and accrued charges		9,185	8,110
Taxation payable		2,930	727
		<b>21,419</b>	20,443
<b>Net current assets</b>		<b>140,278</b>	125,053
<b>Total assets less current liabilities</b>		<b>150,186</b>	133,990
<b>Non-current liabilities</b>			
Deferred taxation		276	204
		<b>149,910</b>	133,786
<b>Capital and reserves</b>			
Share capital	12	3,185	3,185
Reserves		139,081	123,594
Proposed interim/final dividend		7,644	7,007
		<b>149,910</b>	133,786