

Condensed Consolidated Balance Sheet

As at 30th September, 2005 and 31st March, 2005

	Note	Unaudited 30th September, 2005 HK\$'000	Audited 31st March, 2005 HK\$'000 (Restated)
ASSETS AND LIABILITIES			
Non-current assets			
Goodwill		—	—
Property, plant and equipment	9	17,745	21,378
Investment properties		1,134	—
Leasehold interest in land		6,049	6,114
Investment in a jointly controlled entity		5,024	4,884
Available-for-sale investments	10	78,547	65,830
Other assets		2,126	2,105
		<u>110,625</u>	<u>100,311</u>
Current assets			
Stocks		599,590	549,219
Debtors, deposits and prepayments	11	63,637	60,141
Investments at fair value through profit or loss		17,529	15,453
Tax recoverable		216	445
Bank balances and cash		48,268	34,418
		<u>729,240</u>	<u>659,676</u>
Current liabilities			
Creditors and accruals	12	75,293	48,156
Gold loans, unsecured		20,301	11,185
Bank loans and overdrafts, unsecured	14	98,514	62,236
		<u>194,108</u>	<u>121,577</u>
Net current assets		<u>535,132</u>	<u>538,099</u>
Total assets less current liabilities		<u>645,757</u>	<u>638,410</u>
Non-current liabilities			
Long term bank loans	14	111,500	120,000
Provision for long service payments		440	607
Total non-current liabilities		<u>111,940</u>	<u>120,607</u>
Net assets		<u>533,817</u>	<u>517,803</u>
CAPITAL AND RESERVES			
Share capital	13	108,768	108,768
Retained profits			
Others		308,109	304,179
Proposed dividend		1,958	3,481
Other reserves		114,192	101,053
Capital and reserves attributable to equity holders of the Company		<u>533,027</u>	<u>517,481</u>
Minority interests		790	322
		<u>533,817</u>	<u>517,803</u>