

## CONDENSED CONSOLIDATED BALANCE SHEET

	Note	Unaudited 30 September 2005 HK\$'000	Audited 31 March 2005 HK\$'000 (Restated)
<b>Non-current assets</b>			
Fixed assets	8	81,439	74,909
Prepaid lease payments	2	904	914
Goodwill on consolidation		10,652	4,624
Other investments		–	400
Available for sales financial assets		400	–
Deposits for acquisition		13,750	17,335
		<b>107,145</b>	<b>98,182</b>
<b>Current assets</b>			
Inventories		28,976	24,354
Investments in securities		–	1,987
Trade and other receivables	9	98,460	101,634
Prepaid tax		2,908	2,795
Bank balances and cash		14,948	17,050
		<b>145,292</b>	<b>147,820</b>
<b>Current liabilities</b>			
Trade and other payables	10	39,310	34,449
Bills payable		27,126	22,072
Due to shareholders		–	119
Taxation		780	807
Trust receipt loan – unsecured		7,806	22,708
Bank loan and finance lease – current portion		13,542	13,023
Short-term bank loans – unsecured		31,710	36,397
Bank overdrafts – unsecured		12,718	5,852
		<b>132,992</b>	<b>135,427</b>
<b>Net current assets</b>		<b>12,300</b>	<b>12,393</b>
<b>Total assets less current liabilities</b>		<b>119,445</b>	<b>110,575</b>
<b>Capital and reserves:</b>			
Share capital	11	5,085	4,205
Reserves		94,207	82,047
<b>Total equity attributable to equity holders of the Company</b>		<b>99,292</b>	<b>86,252</b>
<b>Minority interests</b>		<b>977</b>	<b>736</b>
<b>Total equity</b>		<b>100,269</b>	<b>86,988</b>
<b>Non-current liabilities</b>			
Bank loan and finance lease		18,388	22,799
Deferred taxation		788	788
		<b>19,176</b>	<b>23,587</b>
		<b>119,445</b>	<b>110,575</b>