

CONDENSED CONSOLIDATED BALANCE SHEET – UNAUDITED

AT 30 SEPTEMBER 2005

	Notes	At 30 September 2005 (Unaudited) HK\$'000	At 31 March 2005 (Audited) (Restated) HK\$'000
Non-current assets			
Property, plant and equipment	9	12,322	6,890
Intangible assets	10	36,065	39,447
Interest in an associate		1	1
Available-for-sale investments		22,588	22,588
Loan receivables	11	624	–
		71,600	68,926
Current assets			
Inventories		3,075	3,356
Trade receivables	12	3,303	3,748
Prepayments, deposits and other receivables		8,354	3,603
Loan receivables	11	29,747	21,026
Bank balances and cash		60,416	47,318
		104,895	79,051
Current liabilities			
Trade payables	13	2,085	960
Other payables and accrued liabilities		9,266	8,769
Amounts due to directors		4,146	5,714
Convertible bonds	14	–	17,001
		15,497	32,444
Net current assets		89,398	46,607
Total assets less current liabilities		160,998	115,533
Non-current liabilities			
Convertible bonds	14	47,996	–
		113,002	115,533

		At 30 September 2005 (Unaudited) HK\$'000	At 31 March 2005 (Audited) (Restated) HK\$'000
	Notes		
Capital and reserves			
Share capital	15	23,437	21,707
Share premium and reserves		80,811	85,155
Equity attributable to equity holders of the parent		104,248	106,862
Minority interests		8,754	8,671
Total equity		113,002	115,533