

CONDENSED CONSOLIDATED BALANCE SHEET

	NOTE	At 30 September 2005 HK\$'000 (unaudited)	At 31 March 2005 HK\$'000 (audited and restated)
NON-CURRENT ASSETS			
Fixed assets	7	90,182	94,896
Interest in leasehold land for own use under an operating lease		2,196	2,227
Interest in an associate		18,754	18,982
Notes receivable		–	5,105
		<u>111,132</u>	<u>121,210</u>
CURRENT ASSETS			
Inventories		55,518	62,909
Mould deposits		8,903	6,306
Trade receivables	8	23,450	23,246
Prepayments, deposits and other receivables		4,140	4,066
Pledged deposits		4,374	1,001
Cash and cash equivalents		12,170	8,826
		<u>108,555</u>	<u>106,354</u>
CURRENT LIABILITIES			
Trade payables	9	38,763	41,788
Other payables and accruals		18,681	12,661
Income tax payable	5(b)	48	–
Interest – bearing bank loan and other borrowings		26,723	19,722
		<u>84,215</u>	<u>74,171</u>
NET CURRENT ASSETS		<u>24,340</u>	<u>32,183</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>135,472</u>	<u>153,393</u>
NON-CURRENT LIABILITIES			
Interest – bearing bank loan and other borrowings		–	6,900
Finance lease payables		986	686
Deferred tax liabilities		4,309	4,309
		<u>5,295</u>	<u>11,895</u>
NET ASSETS		<u>130,177</u>	<u>141,498</u>
CAPITAL AND RESERVES			
Issued capital		54,903	45,752
Reserves		75,009	95,471
Total equity attributable to equity holders of the Company	11	129,912	141,223
Minority interests	11	265	275
TOTAL EQUITY		<u>130,177</u>	<u>141,498</u>