

CONDENSED CONSOLIDATED BALANCE SHEET

		(Unaudited) At 31 October 2005 <i>HK\$'000</i>	(Audited) At 30 April 2005 <i>HK\$'000</i>
	<i>Notes</i>		
NON-CURRENT ASSETS			
Fixed assets		31,718	38,190
Goodwill		–	2,395
Investment in jointly controlled equity		1,832	3,073
Rental and utility deposits		15,015	13,414
Amount due from jointly-controlled entity		730	–
Deposit paid for a restaurant		3,000	3,000
		<u>52,295</u>	<u>60,072</u>
CURRENT ASSETS			
Inventories		12,488	11,477
Accounts receivable	9	1,158	1,786
Deposits, prepayments and other receivables		9,868	9,798
Rental and utility deposits		925	888
Staff advances		2,136	2,253
Due from a related company		78	83
Short term investments		1,645	3,537
Cash and cash equivalents		46,926	2,991
		<u>75,224</u>	<u>32,813</u>
CURRENT LIABILITIES			
Accounts payable	10	(8,849)	(11,620)
Accruals		(15,027)	(19,238)
Tax payable		(9,394)	(7,237)
Finance lease payables		(145)	(195)
Due to a director		(2,021)	(2,176)
Due to holding company			
– Vongroup Holdings Limited		(511)	–
Due to former holding company			
– Cambo Enterprises Limited		(253)	–
		<u>(36,200)</u>	<u>(40,466)</u>

CONDENSED CONSOLIDATED BALANCE SHEET *(Continued)*

	(Unaudited) At 31 October 2005 HK\$'000	(Audited) At 30 April 2005 HK\$'000
NET CURRENT ASSETS/(LIABILITIES)	<u>39,024</u>	<u>(7,653)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	91,319	52,419
NON-CURRENT LIABILITIES		
Other payables	(2,357)	(2,148)
Finance lease payables	-	(91)
Deferred tax	<u>(591)</u>	<u>(591)</u>
	<u>(2,948)</u>	<u>(2,830)</u>
	<u>88,371</u>	<u>49,589</u>
CAPITAL AND RESERVES		
Issued capital	5,500	25,016
Reserves	<u>82,871</u>	<u>24,573</u>
	<u>88,371</u>	<u>49,589</u>