

CONDENSED CONSOLIDATED BALANCE SHEET

	Notes	As at 31st October 2005 HK\$'000 (Unaudited)	As at 30th April 2005 HK\$'000 (Restated)
ASSETS			
Non-current assets			
Property, plant and equipment	9	382,660	388,597
Investment properties	9	12,275	6,670
Leasehold land and land use rights		13,313	13,471
Investment in associates		25	25
Available-for-sale financial asset		6,381	–
Investment securities		–	8,580
Deposit for acquisition of land use rights		6,254	6,254
Deposit for property, plant and equipment		2,632	–
		423,540	423,597
Current assets			
Inventories		54,930	56,762
Trade receivables	10	150,310	97,632
Bills receivable		–	88
Prepayments, deposits and other receivables		8,781	6,053
Available-for-sale financial assets		1,029	–
Other investments		–	1,192
Tax recoverable		143	84
Pledged bank deposits		25,093	24,879
Bank balances and cash		46,202	43,770
		286,488	230,460
Total assets		710,028	654,057
EQUITY			
Share capital	11	71,661	69,303
Reserves			
Proposed final dividend		–	4,851
Others		256,050	239,604
Total equity		327,711	313,758

CONDENSED CONSOLIDATED BALANCE SHEET (Continued)

	Notes	As at 31st October 2005 HK\$'000 (Unaudited)	As at 30th April 2005 HK\$'000 (Restated)
LIABILITIES			
Non-current liabilities			
Long-term bank loans, non-current portion	13	113,916	22,406
Finance lease obligations, non-current portion		858	1,491
Deferred tax		16,044	17,740
		130,818	41,637
Current liabilities			
Short-term bank borrowings	13	161,384	211,791
Trade payables	14	57,943	46,401
Bills payable		324	5,212
Accruals and other payables		25,170	26,089
Finance lease obligations, current portion		1,598	2,588
Taxation payable		5,080	6,581
		251,499	298,662
Total liabilities		382,317	340,299
Total equity and liabilities		710,028	654,057
Net current assets/(liabilities)		34,989	(68,202)
Total assets less current liabilities		458,529	355,395