

# Consolidated Balance Sheet



At 30 April 2006

	<i>Note</i>	<b>2006</b> <b>HK\$'000</b>	2005 HK\$'000 (Restated)
<b>Non-current assets</b>			
Fixed assets	16	<b>6,501</b>	38,190
Goodwill	17	<b>8,988</b>	2,395
Investment in a jointly-controlled entity	19	<b>1,119</b>	2,303
Investments in associates	20	–	–
Rental and utility deposits		<b>7,594</b>	13,414
Deposits paid for acquisition of fixed assets		<b>4,858</b>	–
Deposit paid for a restaurant		<b>3,000</b>	3,000
		<b>32,060</b>	59,302
<b>Current assets</b>			
Inventories	21	<b>13,657</b>	11,477
Merchandise held for sale	21	<b>14</b>	–
Accounts receivable	22	<b>1,973</b>	1,786
Moneylending loan receivables	23	<b>2,178</b>	–
Deposits, prepayments and other receivables	24	<b>12,187</b>	10,686
Staff advances	25	<b>638</b>	2,253
Amount due from a jointly-controlled entity	26	<b>312</b>	770
Amounts due from related companies	27	<b>8</b>	83
Financial assets at fair value through profit or loss	28	<b>15,782</b>	–
Short term investments	29	–	3,537
Cash and bank deposits	30	<b>139,451</b>	2,991
		<b>186,200</b>	33,583

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At 30 April 2006

	<i>Note</i>	<b>2006 HK\$'000</b>	2005 HK\$'000 (Restated)
<b>Current liabilities</b>			
Accounts payable	31	10,786	11,620
Accruals and deposits received	32	19,686	19,238
Tax payable		12,412	7,237
Bank loan	33	19,417	–
Finance lease payables	34	34	195
Amount due to former ultimate holding company	35	278	–
Amount due to ultimate holding company	35	36	–
Amounts due to directors	35	508	2,176
		<b>63,157</b>	40,466
<b>Net current assets/(liabilities)</b>		<b>123,043</b>	(6,883)
<b>Total assets less current liabilities</b>		<b>155,103</b>	52,419
<b>Non-current liabilities</b>			
Other payables		1,141	2,148
Finance lease payables	34	–	91
Deferred tax liabilities	36	591	591
		<b>1,732</b>	2,830
<b>NET ASSETS</b>		<b>153,371</b>	49,589
<b>Capital and reserves</b>			
Share capital	37	5,587	25,016
Reserves	39(a)	147,784	24,573
<b>TOTAL EQUITY</b>		<b>153,371</b>	49,589

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