

## CONDENSED CONSOLIDATED BALANCE SHEET

		<b>Unaudited at 30 September 2006 HK\$'000</b>	Audited at 31 March 2006 HK\$'000
	<i>Notes</i>		
<b>Non-current assets</b>			
Property, plant and equipment	6	3,336	3,477
<b>Current assets</b>			
Inventories		19,154	22,696
Trade and other receivables	7	13,842	11,619
Pledged bank deposit	9	8,822	8,579
Bank balances and cash		49,850	42,831
		<b>91,668</b>	85,725
<b>Current liabilities</b>			
Trade and other payables	8	16,492	12,326
Taxation payable		582	341
		<b>17,074</b>	12,667
<b>Net current assets</b>		<b>74,594</b>	73,058
<b>Total assets less current liabilities</b>		<b>77,930</b>	76,535
<b>Non-current liability</b>			
Deferred taxation		105	127
		<b>77,825</b>	76,408
<b>Capital and reserves</b>			
Share capital		1,670	1,670
Reserves		76,155	74,738
Equity attributable to equity holder of the Company		<b>77,825</b>	76,408