

CONDENSED CONSOLIDATED BALANCE SHEET

		As at 30 September 2006 (unaudited) HK\$'000	As at 31 March 2006 (audited) HK\$'000
	<i>Notes</i>		
Non-current assets			
Property, plant and equipment	8	28,253	31,098
Current assets			
Inventories		69,056	52,075
Trade and other receivables	9	33,587	26,923
Tax recoverable		379	379
Derivative financial instruments	10	112	180
Cash and bank balances		3,378	4,610
		106,512	84,167
Less: Current liabilities			
Trade and other payables	11	73,377	54,410
Short-term bank borrowings	12	23,743	25,369
		97,120	79,779
Net current assets		9,392	4,388
Total assets less current liabilities		37,645	35,486
Less: Non-current liabilities			
Deferred tax liabilities		461	461
Net assets		37,184	35,025
<i>Represented by:</i>			
Share capital	13	2,400	2,400
Reserves	14	34,784	32,625
Total equity		37,184	35,025