

CONDENSED CONSOLIDATED BALANCE SHEET

At 30 September 2006

	<i>Notes</i>	Unaudited At 30 September 2006 HK\$'000	Audited At 31 March 2006 HK\$'000
Non-current assets			
Property, plant and equipment	10	1,438	2,534
Interest in associates		-	-
Available-for-sale financial assets	11	-	2,807
		1,438	5,341
Current assets			
Inventories	12	32,856	38,073
Trade and other receivables, deposits and prepayments	13	11,902	13,535
Held-for-trading investments		-	44
Pledged bank deposits		5,275	1,736
Bank and cash balances		17,011	14,621
		67,044	68,009
Current liabilities			
Trade and other payables, accruals and deposits received	14	22,390	19,029
Short term loan	15	9,379	9,443
		31,769	28,472
Net current assets		35,275	39,537
Total assets less current liabilities		36,713	44,878
Non-current liabilities			
Provision for long service payments		959	959
		959	959
NET ASSETS		35,754	43,919
Capital and reserves			
Share capital	16	87	1,748
Reserves	17	35,667	42,171
TOTAL EQUITY		35,754	43,919