

CONDENSED CONSOLIDATED BALANCE SHEET

AS AT 30 SEPTEMBER 2006

	Notes	Unaudited 30 September 2006 HK\$'000	Audited 31 March 2006 HK\$'000
NON-CURRENT ASSETS			
Property, plant and equipment	8	1,072	1,154
Goodwill	9	11,846	8,803
Available-for-sale investments		14,360	14,360
Interest in an associate		17,170	15,938
		<u>44,448</u>	<u>40,255</u>
CURRENT ASSETS			
Accounts receivable	10	1,751	511
Prepayments, deposits and other receivables		5,221	4,231
Deposit paid for acquisition of a subsidiary	12	–	19,110
Financial assets at fair value through profit or loss		4,073	3,782
Bank balances and cash		24,308	13,144
		<u>35,353</u>	<u>40,778</u>
CURRENT LIABILITIES			
Accounts payable	13	656	–
Accrued liabilities and other payables		1,254	1,736
Amounts due to minority shareholders		3,252	3,188
		<u>5,162</u>	<u>4,924</u>
NET CURRENT ASSETS		<u>30,191</u>	<u>35,854</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>74,639</u>	<u>76,109</u>
NON-CURRENT LIABILITIES			
Government lease regrant premium		–	38
		<u>74,639</u>	<u>76,071</u>
CAPITAL AND RESERVES			
Share capital		532	532
Reserves		73,160	73,606
EQUITY ATTRIBUTABLE TO EQUITY HOLDERS OF THE COMPANY		<u>73,692</u>	<u>74,138</u>
MINORITY INTERESTS		<u>947</u>	<u>1,933</u>
Total equity		<u>74,639</u>	<u>76,071</u>