

**CONDENSED CONSOLIDATED BALANCE SHEET**

		(Unaudited) At 31 October 2006 <i>HK\$'000</i>	(Audited) At 30 April 2006 <i>HK\$'000</i>
	<i>Notes</i>		
<b>NON-CURRENT ASSETS</b>			
Fixed assets		1,599	6,501
Goodwill		8,988	8,988
Investment in a jointly controlled entity		1,428	1,119
Rental and utility deposits		8,212	7,594
Deposits paid for acquisition of fixed assets		5,500	4,858
Deposit paid for a restaurant		–	3,000
		<u>25,727</u>	<u>32,060</u>
<b>CURRENT ASSETS</b>			
Inventories		13,431	13,657
Merchandise held for sale		348	14
Accounts receivable	10	3,068	1,973
Moneylending loan receivables		1,079	2,178
Deposits, prepayments and other receivables		34,583	12,187
Staff advances		721	638
Amount due from a jointly-controlled entity		148	312
Amounts due from related companies		–	8
Financial assets at fair value through profit or loss		21,518	15,782
Cash and bank deposits		82,505	139,451
		<u>157,401</u>	<u>186,200</u>
<b>CURRENT LIABILITIES</b>			
Accounts payable	11	(10,520)	(10,786)
Accruals and deposits received		(17,653)	(19,686)
Tax payable		(14,728)	(12,412)
Bank loan		–	(19,417)
Finance lease payables		–	(34)
Amount due to former ultimate holding company		(278)	(278)
Amount due to ultimate holding company		–	(36)
Amounts due to directors		–	(508)
		<u>(43,179)</u>	<u>(63,157)</u>

**CONDENSED CONSOLIDATED BALANCE SHEET** *(Continued)*

	(Unaudited) At 31 October 2006 <i>HK\$'000</i>	(Audited) At 30 April 2006 <i>HK\$'000</i>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>	<u>114,222</u>	<u>123,043</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<b>139,949</b>	155,103
<b>NON-CURRENT LIABILITIES</b>		
Other payables	(1,141)	(1,141)
Finance lease payables	–	–
Deferred tax liabilities	<u>(591)</u>	<u>(591)</u>
	<u>(1,732)</u>	<u>(1,732)</u>
	<u><b>138,217</b></u>	<u>153,371</u>
<b>CAPITAL AND RESERVES</b>		
Issued capital	5,587	5,587
Reserves	<u>132,630</u>	<u>147,784</u>
	<u><b>138,217</b></u>	<u>153,371</u>