

CONDENSED CONSOLIDATED BALANCE SHEET

		Unaudited at 30 September, 2002 HK\$'000	Audited at 31 March, 2002 HK\$'000
	<i>Note</i>		
Non-current assets			
Property, plant and equipment	7	<u>5,813</u>	<u>6,994</u>
Current assets			
Inventories		23,915	16,559
Trade and other receivables	8	17,650	23,445
Bank balances and cash		<u>33,045</u>	<u>32,504</u>
		<u>74,610</u>	<u>72,508</u>
Current liabilities			
Trade and other payables	9	27,360	27,339
Taxation payable		<u>3,164</u>	<u>2,451</u>
		<u>30,524</u>	<u>29,790</u>
Net current assets		<u>44,086</u>	<u>42,718</u>
Total assets less current liabilities		<u><u>49,899</u></u>	<u><u>49,712</u></u>
Capital and reserves			
Issued share capital		1,670	1,670
Reserves		<u>47,425</u>	<u>47,107</u>
Shareholders' funds		<u>49,095</u>	<u>48,777</u>
Non-current liabilities			
Deferred taxation		<u>804</u>	<u>935</u>
		<u><u>49,899</u></u>	<u><u>49,712</u></u>