

CONDENSED CONSOLIDATED BALANCE SHEET

		30 September 2005 (Unaudited) HK\$'000	31 March 2005 (Restated) HK\$'000
	<i>Notes</i>		
NON-CURRENT ASSETS			
Fixed assets		82,698	104,405
Intangible assets		2,221	1,641
Available-for-sale investments		7,800	7,417
Warrant	8	60,684	–
Other assets		2,044	2,070
		155,447	115,533
CURRENT ASSETS			
Financial assets at fair value through profit or loss		125,836	89,724
Foreign currency contract		971	–
Inventories	9	266,243	276,214
Trade receivables	10	321,594	317,777
Prepayments, deposits and other receivables		42,960	30,830
Tax recoverable		274	1,812
Cash and bank balances		89,075	145,069
Time deposits		87,229	73,930
		934,182	935,356
CURRENT LIABILITIES			
Trade payables and accrued expenses	11	182,478	183,824
Tax payable		40,117	35,157
Interest-bearing bank borrowings		392,781	334,852
Finance lease payables		1,101	2,332
		616,477	556,165
NET CURRENT ASSETS		317,705	379,191

CONDENSED CONSOLIDATED BALANCE SHEET (continued)

	30 September 2005 (Unaudited) HK\$'000	31 March 2005 (Restated) HK\$'000
TOTAL ASSETS LESS CURRENT LIABILITIES	473,152	494,724
NON-CURRENT LIABILITIES		
Interest-bearing bank borrowings	(13,074)	(14,226)
Finance lease payables	(1,233)	(2,099)
Other long term payable	(406)	(418)
Deferred tax liabilities	(2,899)	(4,084)
	<u>(17,612)</u>	<u>(20,827)</u>
	<u>455,540</u>	<u>473,897</u>
CAPITAL AND RESERVES		
Equity attributable to equity holders of the parent		
Issued capital	40,508	40,508
Reserves	414,870	433,389
	<u>455,378</u>	<u>473,897</u>
Minority interests	<u>162</u>	<u>–</u>
	<u>455,540</u>	<u>473,897</u>