

CONDENSED CONSOLIDATED BALANCE SHEET

AT 30 SEPTEMBER 2006

| | | 30 September 2006 (Unaudited) HK\$'000 | 31 March 2006 (Audited) HK\$'000 |
|--|--------------|---|---|
| | <i>NOTES</i> | | |
| Non-current assets | | | |
| Investment property | 9 | 4,540 | 4,540 |
| Property, plant and equipment | 9 | 119,291 | 129,137 |
| Prepaid lease payments | | 20,442 | 20,579 |
| Available-for-sale investments | | 44,375 | 43,434 |
| Deposits paid for the acquisition of property, plant and equipment | | 1,682 | 926 |
| Deposit paid for the acquisition of land use right in the People's Republic of China ("PRC") | 10 | 21,190 | — |
| | | 211,520 | 198,616 |
| Current assets | | | |
| Inventories | | 88,540 | 66,679 |
| Available-for-sale investments | | 1,627 | 1,556 |
| Trade receivables and bills receivable | 11 | 210,592 | 143,337 |
| Other receivables | | 8,300 | 2,562 |
| Mould deposits paid | | 2,457 | 10,031 |
| Prepaid lease payments | | 273 | 273 |
| Tax recoverable | | 322 | 1,444 |
| Time deposits and money fund held for investment | | 78,091 | 135,242 |
| Bank balances and cash | | 103,256 | 51,918 |
| | | 493,458 | 413,042 |

| | | 30 September 2006 (Unaudited) HK\$'000 | 31 March 2006 (Audited) HK\$'000 |
|----------------------------------|--------------|---|---|
| | <i>NOTES</i> | | |
| Current liabilities | | | |
| Trade payables and bills payable | 12 | 150,598 | 74,107 |
| Other payables | | 51,545 | 35,830 |
| Mould deposits received | | 5,898 | 13,995 |
| Tax payable | | 7,509 | 3,034 |
| Secured bank loans | | | |
| – due within one year | | 5,953 | 5,846 |
| | | 221,503 | 132,812 |
| Net current assets | | 271,955 | 280,230 |
| | | 483,475 | 478,846 |
| Capital and reserves | | | |
| Share capital | 13 | 33,543 | 33,543 |
| Reserves | | 430,538 | 420,840 |
| | | 464,081 | 454,383 |
| Non-current liabilities | | | |
| Deferred taxation | | 12,416 | 14,480 |
| Secured bank loans | | | |
| – due after one year | | 6,978 | 9,983 |
| | | 19,394 | 24,463 |
| | | 483,475 | 478,846 |