

**CONDENSED CONSOLIDATED BALANCE SHEET**

		<b>Unaudited</b>	Audited
		<b>30 September</b>	31 March
		<b>2001</b>	2001
	<i>Notes</i>	<b>HK\$'000</b>	<i>HK\$'000</i>
<b>NON-CURRENT ASSETS</b>			
Fixed assets	7	<b>53,582</b>	54,433
Investment property		<b>1,228</b>	1,228
Deposit for acquisition of fixed assets		<b>1,505</b>	5,268
		<hr/> <b>56,315</b>	<hr/> 60,929
<b>CURRENT ASSETS</b>			
Inventories		<b>19,594</b>	12,649
Accounts receivable	8	<b>20,035</b>	14,664
Prepayments, deposits and other receivables		<b>348</b>	11,424
Cash and bank balances		<b>59,609</b>	5,345
		<hr/> <b>99,586</b>	<hr/> 44,082
<b>CURRENT LIABILITIES</b>			
Interest-bearing bank and other borrowings		<b>28,514</b>	5,114
Accounts payable	9	<b>4,087</b>	6,946
Accrued liabilities and other payables		<b>4,421</b>	12,803
Finance lease payables		<b>395</b>	136
Tax payable		<b>6,950</b>	5,880
		<hr/> <b>44,367</b>	<hr/> 30,879
<b>NET CURRENT ASSETS</b>		<hr/> <b>55,219</b>	<hr/> 13,203

		<b>Unaudited</b>	Audited
		<b>30 September</b>	31 March
		<b>2001</b>	2001
	<i>Notes</i>	<b>HK\$'000</b>	<i>HK\$'000</i>
TOTAL ASSETS LESS CURRENT LIABILITIES		<b>111,534</b>	74,132
NON-CURRENT LIABILITIES			
Interest bearing bank and other borrowings		<b>9,059</b>	9,375
Finance lease payables		<b>983</b>	310
Shareholder's loans		<b>2,500</b>	2,500
Deferred tax		<b>3,292</b>	3,292
		<u><b>15,834</b></u>	<u>15,477</u>
		<u><b>95,700</b></u>	<u>58,655</u>
CAPITAL AND RESERVES			
Issued share capital	<i>10</i>	<b>4,000</b>	200
Share premium	<i>11</i>	<b>21,593</b>	–
Reserves		<b>70,107</b>	58,455
		<u><b>95,700</b></u>	<u>58,655</u>