

Financial Highlights 財務概要

		2005 US\$'000 千美元	(Note 1) 2004 US\$'000 千美元 Restated (重列)	Percentage change 百分比變動
Sales	銷售額	78,099	79,860	(2.2%)
Total earnings before interest expense, taxation, depreciation and amortization (“EBITDA”)	未計利息開支、稅項、折舊及攤銷前的盈利總額 (「EBITDA」)	17,244	27,457	(37.2%)
Depreciation and amortization	折舊及攤銷	(22,836)	(14,899)	53.3%
Financial costs	融資成本	(1,616)	(992)	62.9%
(Loss) profit before tax	除稅前 (虧損) 溢利	(7,208)	11,566	(162.3%)
Income tax expenses	所得稅支出	366	(1,395)	(126.2%)
(Loss) profit for the year (“Net (loss) profit”)	年內 (虧損) 溢利 (「淨虧損」純利)	(6,842)	10,171	(167.3%)
As at 31 December	於十二月三十一日			
Total assets	資產總值	224,150	199,508	12.4%
Shareholders' equity	股東權益	157,004	160,413	(2.1%)
Cash and bank balances	現金及銀行結餘	24,778	24,463	1.3%
Bank loans	銀行貸款	42,152	17,500	140.9%
(Loss) earnings per share	每股 (虧損) 盈利			
Basic (US cent)	基本 (美仙)	(0.26)	0.50	(152.0%)
Diluted (US cent) (Note 2)	攤薄 (美仙) (附註 2)	N/A	0.47	N/A
Net assets per share (US cent)	每股資產淨值 (美仙)	5.86	6.13	(4.4%)
Ratios (Note 3)	比率 (附註 3)			
Gross margin (%)	邊際毛利 (%)	8.45	28.62	(70.5%)
Operating profit margin (%)	邊際經營溢利 (%)	(7.16)	15.73	(145.5%)
Net profit margin (%)	邊際純利 (%)	(8.76)	12.74	(168.8%)
Current ratio (times)	流動比率 (倍)	1.09	1.52	(28.3%)
Quick ratio (times)	速動比率 (倍)	0.78	1.10	(29.1%)
Debt to equity (%)	負債與權益比率 (%)	42.77%	24.37%	175.5%

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Note 1: The consolidated income statement for the year ended 31 December 2004 was restated following the adoption of new/revised Hong Kong Financial Reporting Standards and Hong Kong Accounting Standards ("new HKFRS") which are effective for accounting periods commencing on or after 1 January 2005.

附註1：截至二零零四年十二月三十一日止年度的綜合收益表於採納新增／經修訂香港財務報告準則及香港會計準則（「新香港財務報告準則」）後重列，新香港財務報告準則由二零零五年一月一日或之後的會計期間開始生效。

Note 2: No diluted earnings per share for 2005 has been presented as the potential ordinary shares resulted from the Equity Incentive Plan are anti-dilutive.

附註2：由於因股份獎勵計劃產生的潛在普通股具反攤薄作用，故並無呈列二零零五年的每股攤薄盈利。

Note 3:

附註3：

Net assets per share = Shareholders' equity/number of shares issued as at the end of the accounting period

每股資產淨值 = 股東權益／於會計期間結束時的已發行股份數目

Gross profit margin = Gross profit/sales x 100%

邊際毛利 = 毛利／銷售額 × 100%

Operating profit margin = Operating profit/sales x 100%

邊際經營溢利 = 經營溢利／銷售額 × 100%

Net profit margin = Profit after tax/sales x 100%

邊際純利 = 除稅後溢利／銷售額 × 100%

Current ratio = Current assets/current liabilities

流動比率 = 流動資產／流動負債

Quick ratio = (Current assets – inventories)/current liabilities

速動比率 = (流動資產 – 存貨)／流動負債

Debt to equity = Total debt/shareholders' equity x 100%

負債與權益比率 = 負債總額／股東權益 × 100%