

- The gearing ratio of the Group rose to 0.15 as at 31 October, 2001 (30 April 2001: zero). This increase has occurred as a result of a provision made in respect of a contingent liability which has now crystallised as a consequence of the appointment of an administrative receiver over certain of the assets of ESM. The Company had guaranteed certain obligations of ESM in favour of the New Creditors, and will now be required to make payments to the New Creditors. ESM is not a subsidiary of, and is not connected or related to, the Company. Gearing ratio is defined as total debts, including borrowings plus crystallisation of obligation under guarantees to financial institutions, less cash on hand over shareholders' equity.
- Turnover of HK\$124 million, as compared to HK\$418 million for the previous period on a pro forma basis, reflects the severity of the challenges faced by the semiconductor industry since the beginning of the year 2001 and the September 11 tragedy.
- Against the current adverse economic backdrop, the Group managed to preserve operating cash flow and kept EBITDA near break-even, with a net outflow of HK\$6 million after adding back depreciation and amortisation expenses of HK\$25 million for the period under review on a loss from operations of HK\$31 million (2000: pro forma profit of HK\$90 million).
- Share of loss after tax from an associate of HK\$230 million (2000: pro forma share of profit after tax of HK\$90 million) represents over 59% of the consolidated net loss for the period of HK\$387 million (2000: pro forma profit of HK\$888 million).
- Basic loss per share HK\$0.76 (2000: pro forma basic EPS HK\$1.73).
- Basic additional loss per share, after excluding certain non-recurring items, was HK\$0.29 (2000: pro forma basic additional EPS HK\$0.40).
- 本集團於二零零一年十月三十一日之負債資產比率上升至0.15(二零零一年四月三十日：零)，此乃由於就ESM若干資產被獲委任之破產管理人接管後變現之或然負債作出撥備所致。本公司已就ESM若干承擔向新債權人作出擔保，並須向新債權人付款。ESM並非本公司之附屬公司，與本公司亦無任何關連。負債資本比率乃按債務總額(包括借款及履行對財務機構承擔擔保責任)減所持現金除以股東權益計算。
- 營業額為124,000,000港元，而上期之備考營業額則為418,000,000港元，反映自二零零一年初以來半導體行業之激烈競爭及九一一事件之影響。
- 面對現時之經濟逆境，本集團致力維持營運現金流量，扣除利息、稅項、折舊及攤銷前之溢利亦趨近平衡，於回顧期內之經營虧損31,000,000港元(二零零零年：備考溢利90,000,000港元)計入折舊及攤銷開支25,000,000港元後，現金流出淨額僅為6,000,000港元。
- 分佔聯營公司之除稅後虧損為230,000,000港元(二零零零年：備考分佔除稅後溢利90,000,000港元)，佔期內綜合虧損淨額387,000,000港元(二零零零年：備考溢利888,000,000港元)逾59%。
- 每股基本虧損為0.76港元(二零零零年：備考每股基本盈利1.73港元)。
- 額外每股基本虧損(已扣除若干非經常性項目)為0.29港元(二零零零年：備考額外每股基本盈利0.40港元)。