

## CONSOLIDATED BALANCE SHEETS • 綜合資產負債表

As at 30 April 2002 於二零零二年四月三十日結算

		Notes 附註	2002 二零零二年 US\$'000 千美元	2001 二零零一年 US\$'000 千美元
<b>NON-CURRENT ASSETS</b>	<b>非流動資產</b>			
Machinery and equipment	機器及設備	11	1,358	891
Other asset	其他資產		119	119
Deferred expenditure	遞延費用	12	3,014	—
			<b>4,491</b>	1,010
<b>CURRENT ASSETS</b>	<b>流動資產</b>			
Trade receivables	應收貿易賬款	14	4,758	8,124
Prepayments, deposits and other receivables	預付款項、按金及其他應收款項		2,187	1,641
Amount due from the immediate holding company	應收直接控股公司款項	15	—	1,957
Amounts due from fellow subsidiaries	應收同系附屬公司款項	15	—	3,523
Bank balances and cash	銀行結存及現金		2,122	1,319
			<b>9,067</b>	16,564
<b>CURRENT LIABILITIES</b>	<b>流動負債</b>			
Trade payables	應付貿易賬款	16	100	460
Accruals and other payables	應計費用及其他應付款項		1,484	2,111
Amount due to a fellow subsidiary	應付同系附屬公司款項	17	—	182
Obligations under a finance lease — due within one year	財務租約承擔 — 一年內到期	18	22	—
Tax payable	應付稅項		873	1,067
			<b>2,479</b>	3,820
<b>NET CURRENT ASSETS</b>	<b>流動資產淨值</b>		<b>6,588</b>	12,744
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<b>總資產減流動負債</b>		<b>11,079</b>	13,754

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		Notes 附註		
<b>NON-CURRENT LIABILITIES</b>	<b>非流動負債</b>			
Obligations under a finance lease — due after one year	財務租約承擔 — 一年後到期	18	28	—
Provision for employee retirement benefits	僱員退休福利撥備	19	1,035	924
Deferred taxation	遞延稅項	20	30	32
			<b>1,093</b>	956
			<b>9,986</b>	12,798
<b>CAPITAL AND RESERVES</b>	<b>股本及儲備</b>			
Share capital	股本	21	40	—
Reserves	儲備	22	9,946	12,798
			<b>9,986</b>	12,798

The financial statements on pages 40 to 89 were approved and authorised for issue by the board of directors on 29 July 2002 and are signed on its behalf by:

第40至89頁所載之財務報告經董事會於二零零二年七月二十九日核准及授權刊發，並由下列董事代表簽署：

**WANG Lu Yen**

王祿閻

Director

董事

**Steven Julien FENIGER**

范倚棋

Director

董事