

Consolidated Balance Sheets

綜合資產負債表

At 30 April 2003 於二零零三年四月三十日結算

		Notes 附註	2003 二零零三年 US\$'000 千美元	2002 二零零二年 US\$'000 千美元
NON-CURRENT ASSETS	非流動資產			
Machinery and equipment	機器及設備	11	1,900	1,358
Club membership	會籍		119	119
Deferred expenditure	遞延費用	12	3,014	3,014
			5,033	4,491
CURRENT ASSETS	流動資產			
Trade receivables	應收貿易賬款	13	5,725	4,758
Prepayments, deposits and other receivables	預付款項、按金及其他應收款項		1,762	2,187
Amount due from a fellow subsidiary	應收同系附屬公司款項	14	11	–
Securities linked deposits	證券掛鈎存款	15	6,019	–
Bank balances and cash	銀行結存及現金		31,920	2,122
			45,437	9,067
CURRENT LIABILITIES	流動負債			
Trade payables	應付貿易賬款	16	767	100
Accruals and other payables	應計費用及其他應付款項		1,842	1,484
Obligations under a finance lease – due within one year	融資租賃承擔 — 一年內到期	17	22	22
Tax payable	應付稅項		1,146	873
			3,777	2,479
NET CURRENT ASSETS	流動資產淨值		41,660	6,588
TOTAL ASSETS LESS CURRENT LIABILITIES	總資產減流動負債		46,693	11,079

CONSOLIDATED BALANCE SHEETS
綜合資產負債表

At 30 April 2003 於二零零三年四月三十日結算

60

		Notes 附註	2003 二零零三年 US\$'000 千美元	2002 二零零二年 US\$'000 千美元
NON-CURRENT LIABILITIES	非流動負債			
Obligations under a finance lease	融資租賃承擔			
– due after one year	– 一年後到期	17	6	28
Post-employment benefits	僱員退休福利	26	1,018	1,035
Deferred taxation	遞延稅項	18	18	30
			1,042	1,093
NET ASSETS	資產淨值		45,651	9,986
CAPITAL AND RESERVES	股本及儲備			
Share capital	股本	19	12,948	40
Reserves	儲備	20	32,703	9,946
			45,651	9,986

The financial statements on pages 58 to 111 were approved and authorised for issue by the Board of Directors on 23 July 2003 and are signed on its behalf by:

第58至111頁所載之財務報告經董事會於二零零三年七月二十三日核准及授權刊發，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