

CONSOLIDATED BALANCE SHEETS
綜合資產負債表

At 31 October 2003 於二零零三年十月三十一日結算

			At 31 October 2003 於二零零三年 十月三十一日 (Unaudited) (未經審核)	At 30 April 2003 於二零零三年 四月三十日 (Audited) (經審核)
		Notes 附註	US\$'000 千美元	US\$'000 千美元
NON-CURRENT ASSETS	非流動資產			
Machinery and equipment	機器及設備	8	1,877	1,900
Club membership	會籍		83	119
Deferred expenditure	遞延費用		3,014	3,014
			4,974	5,033
CURRENT ASSETS	流動資產			
Trade receivables	應收貿易賬款	9	7,740	5,725
Prepayments, deposits and other receivables	預付款項、按金及 其他應收款項		2,044	1,762
Amount due from a fellow subsidiary	應收同系附屬公司款項		—	11
Securities linked deposits	證券掛鈎存款		—	6,019
Bank balances and cash	銀行結存及現金		40,811	31,920
			50,595	45,437
CURRENT LIABILITIES	流動負債			
Trade payables	應付貿易賬款	10	741	767
Accruals and other payables	應計費用及其他應付款項		2,489	1,842
Obligations under a finance lease — due within one year	融資租賃承擔 — 一年內到期		17	22
Tax payable	應付稅項		1,246	1,146
			4,493	3,777
NET CURRENT ASSETS	流動資產淨值		46,102	41,660
TOTAL ASSETS LESS CURRENT LIABILITIES	總資產減流動負債		51,076	46,693

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			At 31 October 2003	At 30 April 2003
			於二零零三年 十月三十一日	於二零零三年 四月三十日
			(Unaudited)	(Audited)
			(未經審核)	(經審核)
		Notes	US\$'000	US\$'000
		附註	千美元	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		—	6
Post-employment benefits	僱員退休福利		1,145	1,018
Deferred taxation	遞延稅項		17	18
			1,162	1,042
NET ASSETS			49,914	45,651
CAPITAL AND RESERVES				
股本及儲備				
Share capital	股本	11	12,978	12,948
Reserves	儲備	12	36,936	32,703
			49,914	45,651