

Consolidated Balance Sheets

綜合資產負債表

At 30 April 2004 於二零零四年四月三十日

		Notes 附註	2004 二零零四年 US\$'000 千美元	2003 二零零三年 US\$'000 千美元
NON-CURRENT ASSETS	非流動資產			
Machinery and equipment	機器及設備	12	2,176	1,900
Club membership	會籍	13	83	119
Goodwill	商譽	14	16,181	—
Deferred expenditure	遞延費用	15	3,014	3,014
			21,454	5,033
CURRENT ASSETS	流動資產			
Trade receivables	應收貿易賬款	16	10,535	5,725
Prepayments, deposits and other receivables	預付款項、按金及其他應收款項		2,202	1,762
Amount due from a fellow subsidiary	應收同系附屬公司款項	17	—	11
Short term investment	短期投資	18	109	—
Securities linked deposits	證券掛鈎存款	19	—	6,019
Bank deposits	銀行存款	20	28,126	28,066
Bank balances and cash	銀行結存及現金		6,743	3,854
			47,715	45,437
CURRENT LIABILITIES	流動負債			
Trade payables	應付貿易賬款	21	923	767
Accruals and other payables	應計費用及其他應付款項		2,478	1,842
Tax payable	應付稅項		1,861	1,146
Obligations under a finance lease — due within one year	融資租賃承擔 — 一年內到期	22	6	22
Balance of consideration payable for acquisition — due within one year	收購事項應付之代價餘額 — 一年內到期	23	1,987	—
			7,255	3,777

Consolidated Balance Sheets
綜合資產負債表

At 30 April 2004 於二零零四年四月三十日

		Notes 附註	2004 二零零四年 US\$'000 千美元	2003 二零零三年 US\$'000 千美元
NET CURRENT ASSETS	流動資產淨值		40,460	41,660
TOTAL ASSETS LESS CURRENT LIABILITIES	總資產減流動負債		61,914	46,693
NON-CURRENT LIABILITIES	非流動負債			
Obligations under a finance lease — due after one year	融資租賃承擔 — 一年後到期	22	—	6
Balance of consideration payable for acquisition — due after one year	收購事項應付之代價餘額 — 一年後到期	23	3,974	—
Post-employment benefits	僱員退休福利	24	1,272	1,018
Deferred taxation	遞延稅項	25	21	18
			5,267	1,042
NET ASSETS	資產淨值		56,647	45,651
CAPITAL AND RESERVES	股本及儲備			
Share capital	股本	26	13,090	12,948
Reserves	儲備	27	43,557	32,703
			56,647	45,651

The financial statements on pages 56 to 121 were approved and authorised for issue by the Board of Directors on 23 June 2004 and are signed on its behalf by:

第56至121頁所載的財務報告經董事會於二零零四年六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