

Condensed Consolidated Balance Sheet

簡明綜合資產負債表

At 31 October 2005 於二零零五年十月三十一日結算

			At 31 October 2005 於二零零五年 十月三十一日 (Unaudited) (未經審核) US\$'000 千美元	At 30 April 2005 於二零零五年 四月三十日 (Audited) (經審核) US\$'000 千美元
		Notes 附註		
NON-CURRENT ASSETS		非流動資產		
Property, plant and equipment	物業、廠房及設備	12	3,474	3,119
Goodwill	商譽	12	42,446	42,446
Patents and trademarks	專利及商標	12	65,179	-
Deferred expenditure	遞延費用		3,014	3,014
Other asset	其他資產		83	83
Investment in a joint venture	於一間合營企業之投資		139	170
			114,335	48,832
CURRENT ASSETS		流動資產		
Inventories	存貨		10,458	55
Trade receivables	應收貿易賬款	13	44,935	20,308
Prepayments, deposits and other receivables	預付款項、按金及其他應收款項		7,139	3,709
Loan to a related company	給予一間關連公司之貸款	21	1,432	-
Amounts due from related companies	應收關連公司之款項	21	311	-
Bank balances and cash	銀行結存及現金	14	38,033	27,323
			102,308	51,395
CURRENT LIABILITIES		流動負債		
Trade payables	應付貿易賬款	15	46,169	9,144
Accruals and other payables	應計費用及其他應付款項		15,613	6,588
Short-term bank loan	短期銀行貸款	16	3,850	2,300
Balance of consideration payable for acquisitions of subsidiaries/business and assets – due within one year	收購附屬公司／業務及資產應付之代價餘額 – 一年內到期	17	14,273	6,461
Amount due to an immediate holding company	應付一間直接控股公司之款項	21	10,495	-
Current tax liabilities	流動稅項負債		1,527	1,454
			91,927	25,947
NET CURRENT ASSETS		流動資產淨值	10,381	25,448

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		<i>Notes</i> 附註		
TOTAL ASSETS LESS CURRENT LIABILITIES	總資產減流動負債		124,716	74,280
NON-CURRENT LIABILITIES	非流動負債			
Balance of consideration payable for acquisitions of subsidiaries/ business and assets – due after one year	收購附屬公司／業務及資產應付之代價餘額 – 一年後到期	17	16,822	7,192
Post-employment benefits	僱員退休福利		1,668	1,651
Deferred tax liabilities	遞延稅項負債		124	118
			18,614	8,961
NET ASSETS	資產淨值		106,102	65,319
CAPITAL AND RESERVES	股本及儲備			
Share capital	股本	18	13,326	13,113
Reserves	儲備	20	61,822	52,206
			75,148	65,319
Minority interest	少數股東權益	23	30,954	–
TOTAL EQUITY	權益總值		106,102	65,319