

CONSOLIDATED BALANCE SHEET

綜合資產負債表

At 31 December 2003

於二零零三年十二月三十一日

| | | NOTES | 2003 | 2002 |
|--|---------------------|--------------|----------|----------|
| | | 附註 | HK\$'000 | HK\$'000 |
| | | | 千港元 | 千港元 |
| Non-current assets | | 非流動資產 | | |
| Property, plant and equipment | 物業、廠房及設備 | 11 | 11,351 | 2,174 |
| Subsidiary not consolidated | 未綜合之附屬公司 | 13 | — | — |
| Interest in a jointly controlled entity | 於一間合營公司之權益 | 14 | — | — |
| Intangible assets | 無形資產 | 15 | 25,833 | 20,891 |
| | | | 37,184 | 23,065 |
| Current assets | | 流動資產 | | |
| Inventories | 存貨 | 16 | 402 | 400 |
| Trade receivables, bills receivables, deposits and prepayments | 應收貿易賬款、應收票據、按金及預付款項 | 17 | 97,571 | 82,749 |
| Trade receivables with insurance coverage | 已投保之應收貿易賬款 | 18 | 92,253 | 41,808 |
| Trade receivables from a jointly controlled entity | 應收一間合營公司貿易款項 | 14 | 22,059 | — |
| Pledged bank deposits | 已抵押銀行存款 | 33 | 13,390 | 775 |
| Bank balances and cash | 銀行結餘及現金 | | 113,235 | 13,802 |
| | | | 338,910 | 139,534 |
| Current liabilities | | 流動負債 | | |
| Trade payables, deposits received and accrued charges | 應付貿易賬款、已收按金及應計費用 | 19 | 188,566 | 82,754 |
| Advances drawn on trade receivables with insurance coverage | 預支已投保應收貿易賬款之墊款 | | 83,028 | 37,628 |
| Amount due to a jointly controlled entity | 應付一間合營公司款項 | 14 | — | 8,955 |
| Taxation payable | 應付稅項 | | 3,558 | 112 |
| Obligations under finance leases due within one year | 於一年內到期之融資租賃項下之債務 | 20 | 2,757 | 253 |
| Convertible notes due within one year | 於一年內到期之可換股票據 | 21 | — | 15,640 |
| | | | 277,909 | 145,342 |

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於二零零三年十二月三十一日

| | | NOTES 附註 | 2003 HK\$'000 千港元 | 2002 HK\$'000 千港元 |
|---|----------------------|-------------|-------------------------|-------------------------|
| Net current assets (liabilities) | 流動資產 (負債) 淨額 | | 61,001 | (5,808) |
| Total assets less current liabilities | 總資產減流動負債 | | 98,185 | 17,257 |
| Minority interests | 少數股東權益 | | 201 | 161 |
| Non-current liabilities | 非流動負債 | | | |
| Amounts due to minority shareholders | 應付少數股東款項 | 22 | 798 | 798 |
| Obligations under finance leases due after one year | 於一年後到期之 融資租賃項下之債務 | 20 | 4,867 | 32 |
| Deferred tax liabilities | 遞延稅項負債 | 28 | 322 | — |
| | | | 5,987 | 830 |
| | | | 91,997 | 16,266 |
| Capital and reserves | 股本及儲備 | | | |
| Share capital | 股本 | 23 | 30,849 | 26,837 |
| Reserves and deficit | 儲備及虧絀 | | 61,148 | (10,571) |
| | | | 91,997 | 16,266 |

The financial statements on pages 34 to 87 were approved and authorised for issue by the Board of Directors on 21 April 2004 and are signed on its behalf by:

載於第34至第87頁之財務報表，已獲董事會於二零零四年四月二十一日批准及授權刊印，並由下列董事代表簽署：

Peter Francis Amour
DIRECTOR
董事

Mak Chee Bun
DIRECTOR
董事