

# Balance Sheets

## 資產負債表

As at 30 April 2006  
於二零零六年四月三十日

		Notes 附註	Group 本集團		Company 本公司	
			2006 二零零六年 US\$'000 千美元	2005 二零零五年 US\$'000 千美元	2006 二零零六年 US\$'000 千美元	2005 二零零五年 US\$'000 千美元
<b>Non-current assets</b>	<b>非流動資產</b>					
Property, plant and equipment	物業、廠房及設備	15	3,236	3,119	—	—
Intangible assets	無形資產	16	113,415	45,460	—	—
Other asset	其他資產		83	83	—	—
Investments in subsidiaries	於附屬公司之投資	35	—	—	41,509	36,305
Investment in a joint venture	於一家合營企業之投資	17	121	170	—	—
			<b>116,855</b>	<b>48,832</b>	<b>41,509</b>	<b>36,305</b>
<b>Current assets</b>	<b>流動資產</b>					
Inventories	存貨	18	13,540	55	—	—
Trade receivables	應收貿易賬款	19	34,522	20,308	—	—
Prepayments, deposits and other receivables	預付款項、按金及其他應收款項	20	6,746	3,709	3	167
Amounts due from related companies	應收關連公司之款項	34(c)	193	—	—	—
Cash and cash equivalents	現金及現金等值項目	21	37,609	27,323	7,105	13,075
			<b>92,610</b>	<b>51,395</b>	<b>7,108</b>	<b>13,242</b>
<b>Current liabilities</b>	<b>流動負債</b>					
Trade payables	應付貿易賬款	22	44,589	9,144	—	—
Accruals and other payables	應計費用及其他應付款項	23	17,173	6,588	17	12
Short-term bank loans	短期銀行貸款	24	8,850	2,300	—	—
Balance of consideration payable for acquisitions of subsidiaries/businesses and assets — due within one year	收購附屬公司／業務及資產之應付代價餘額 — 一年內到期	25	12,286	6,461	—	—
Current income tax liabilities	流動所得稅負債		2,901	1,454	—	—
			<b>85,799</b>	<b>25,947</b>	<b>17</b>	<b>12</b>
<b>Net current assets</b>	<b>流動資產淨值</b>		<b>6,811</b>	<b>25,448</b>	<b>7,091</b>	<b>13,230</b>
<b>Total assets less current liabilities</b>	<b>總資產減流動負債</b>		<b>123,666</b>	<b>74,280</b>	<b>48,600</b>	<b>49,535</b>

		Notes 附註	Group 本集團		Company 本公司	
			2006 二零零六年	2005 二零零五年	2006 二零零六年	2005 二零零五年
			US\$'000 千美元	US\$'000 千美元	US\$'000 千美元	US\$'000 千美元
<b>Non-current liabilities</b>	<b>非流動負債</b>					
Balance of consideration payable for acquisitions of subsidiaries/businesses and assets — due after one year	收購附屬公司／業務及資產之應付代價餘額 — 一年後到期	25	17,073	7,192	—	—
Post-employment benefits	僱員退休福利	26	1,691	1,651	—	—
Deferred income tax liabilities	遞延所得稅負債	27	125	118	—	—
			<b>18,889</b>	8,961	—	—
<b>Net assets</b>	<b>資產淨值</b>		<b>104,777</b>	65,319	<b>48,600</b>	49,535
<b>EQUITY</b>	<b>權益</b>					
<b>Capital and reserves attributable to equity holders of the Company</b>	<b>本公司權益持有人應佔股本及儲備</b>					
Share capital	股本	28	13,337	13,113	13,337	13,113
Reserves	儲備	30	61,907	52,206	35,263	36,422
			<b>75,244</b>	65,319	<b>48,600</b>	49,535
<b>Minority interest</b>	<b>少數股東權益</b>		<b>29,533</b>	—	—	—
<b>Total equity</b>	<b>權益總值</b>		<b>104,777</b>	65,319	<b>48,600</b>	49,535

WANG Lu Yen 王祿閻  
Director 董事

Peter Loris SOLOMON  
Director 董事

The notes are an integral part of these financial statements. 附註乃此等財務報告之一部分。