

FINANCIAL HIGHLIGHTS • 財務摘要

		Unaudited half year results for the six months ended		Increase/ (Decrease)	Audited results for the year ended 30th April,		Increase/ (Decrease)
		30th April, 2006	31st October, 2005		2006	2005 (restated)	
		截至下列日期止六個月之 未經審核半年業績			截至四月三十日止年度之 經審核業績		
		二零零六年 四月三十日	二零零五年 十月三十一日	升幅/(跌幅)	二零零六年	二零零五年 (經重列)	升幅/(跌幅)
Turnover (HK\$'M)	營業額 (百萬港元)						
- Continuing operation (Note 1)	- 持續經營業務 (附註1)	215	199	16 8%	414	396	18 5%
- Discontinued operation (Note 2)	- 已終止經營業務 (附註2)	-	-	-	-	22	(22)
					414	418	
Profit (loss) before share of loss of an associate (HK\$'M)	分佔聯營公司虧損前溢利 (虧損) (百萬港元)						
- Continuing operation	- 持續經營業務	31	(23)	54	8	(33)	41
- Discontinued operation	- 已終止經營業務	-	-	-	-	(61)	61
					8	(94)	
Profit (loss) for the period/year (HK\$'M)	本期間/年度之 溢利(虧損) (百萬港元)						
- Continuing operation	- 持續經營業務	4	(29)	33	(25)	(206)	181
- Discontinued operation	- 已終止經營業務	-	-	-	-	(61)	61
					(25)	(267)	
EBITDA (HK\$'M) (Note 3)	EBITDA (百萬港元) (附註3)						
- Continuing operation	- 持續經營業務	29	3	26	32	27	5
- Discontinued operation	- 已終止經營業務	-	-	-	-	21	(21)
					32	48	
Earnings (loss) per share (HK\$)	每股盈利(虧損) (港元)	0.01	(0.05)	0.06	(0.04)	(0.42)	0.38

		As at 30th April, 2006 於二零零六年 四月三十日	As at 31st October, 2005 於二零零五年 十月三十一日	Increase/ (Decrease) 升幅/ (跌幅)	As at 30th April, 2006 於二零零六年 四月三十日	As at 30th April, 2005 於二零零五年 四月三十日	Increase/ (Decrease) 升幅/ (跌幅)
Net debt gearing ratio (%) (Note 4)	淨負債資本比率 (%) (附註4)	26%	70%	(44%)	26%	38%	(12%)

Notes:

附註：

- Continuing operation refers to the manufacture and sale of integrated circuit leadframes, heatsinks and stiffeners.
 - Discontinued operation referred to the rental income on the Group's properties which were disposed in April 2005.
 - Earnings before interest, tax, depreciation and amortisation ("EBITDA") is computed as profit/(loss) before tax plus depreciation, finance costs, impairment losses, revaluation deficits, loss on disposal of investment properties and share of results of an associate, less gains arising from changes in fair value of derivative financial instruments.
 - Net debt gearing ratio is defined as total debts, including borrowings, trust receipt loans and bill payables less cash on hand over shareholders' equity.
- 持續經營業務指製造及銷售集成電路引線框、散熱器及加強桿。
 - 已終止經營業務指於二零零五年四月出售之本集團物業之租金收入。
 - 除利息、稅項、折舊及攤銷前盈利(「EBITDA」)乃以除稅前溢利/(虧損)，加折舊、融資成本、減值虧損、重估虧絀、出售投資物業之虧損及分佔一間聯營公司之業績減於衍生金融工具公平值變動產生之收益。
 - 淨負債資本比率之定義為債項總額(包括借貸、信託收據貸款及應付票據)減所持現金除以股東權益。