

Condensed Consolidated Interim Balance Sheet

簡明綜合中期資產負債表

At 31 October 2006
於二零零六年十月三十一日

			At 31 October 2006 於二零零六年 十月三十一日 (Unaudited) (未經審核) US\$'000 千美元	At 30 April 2006 於二零零六年 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	11	物業、廠房及設備	4,043	3,236
Intangible assets	11	無形資產	115,736	113,415
Other asset		其他資產	83	83
Investment in a joint venture		於一間合營企業之投資	93	121
			119,955	116,855
CURRENT ASSETS		流動資產		
Inventories		存貨	18,564	13,540
Trade receivables	12	應收貿易賬款	36,933	34,522
Prepayments, deposits and other receivables		預付款項、按金及其他應收款項	10,122	6,746
Amounts due from related companies	21(b)	應收關連公司之款項	335	193
Cash and cash equivalents	13	現金及現金等值項目	38,811	37,609
			104,765	92,610
CURRENT LIABILITIES		流動負債		
Trade payables	14	應付貿易賬款	42,216	44,589
Accruals and other payables		應計費用及其他應付款項	27,501	17,173
Short-term bank loans	15	短期銀行貸款	8,850	8,850
Trust receipts bank loans	15	信託收據銀行貸款	5,585	-
Balance of consideration payable for acquisitions of subsidiaries/businesses and assets – due within one year	16	收購附屬公司／業務及資產之應付代價餘額 – 一年內到期	12,841	12,286
Current income tax liabilities		流動所得稅負債	2,636	2,901
			99,629	85,799
NET CURRENT ASSETS		流動資產淨值	5,136	6,811
TOTAL ASSETS LESS CURRENT LIABILITIES		總資產減流動負債	125,091	123,666
NON-CURRENT LIABILITIES		非流動負債		
Balance of consideration payable for acquisitions of subsidiaries/businesses and assets – due after one year	16	收購附屬公司／業務及資產之應付代價餘額 – 一年後到期	15,781	17,073
Post-employment benefits		僱員退休福利	1,222	1,691
Deferred income tax liabilities		遞延所得稅負債	136	125
			17,139	18,889
NET ASSETS		資產淨值	107,952	104,777

Condensed Consolidated Interim Balance Sheet
簡明綜合中期資產負債表

At 31 October 2006
於二零零六年十月三十一日

			At 31 October 2006 於二零零六年 十月三十一日 (Unaudited) (未經審核) US\$'000 千美元	At 30 April 2006 於二零零六年 四月三十日 (Audited) (經審核) US\$'000 千美元
		Notes 附註		
EQUITY	權益			
Capital and reserves attributable to equity holders of the Company	本公司權益持有人應佔股本及儲備			
Share capital	股本	17	13,337	13,337
Reserves	儲備	19	64,020	61,907
			77,357	75,244
Minority interest	少數股東權益		30,595	29,533
TOTAL EQUITY	權益總值		107,952	104,777

The notes on pages 8 to 33 form an integral part of this condensed consolidated interim financial information.

第8至33頁的附註為本簡明綜合中期財務資料整體部份。