



FIVE-YEAR FINANCIAL SUMMARY

五年財務資料概要

(Expressed in Hong Kong dollars) (以港幣列示)

		2003	2002	2001	2000	1999
		二零零三年	二零零二年	二零零一年	二零零零年	一九九九年
			restated			
			重報			
		\$ Million	\$ Million	\$ Million	\$ Million	\$ Million
		百萬元	百萬元	百萬元	百萬元	百萬元
Consolidated profit and loss account	綜合損益表					
Turnover	營業額	1,266	1,322	1,833	1,893	3,005
Loss from ordinary activities before taxation	除稅前正常業務虧損	(420)	(469)	(801)	(1,172)	(1,190)
Income tax and minority interests	所得稅及少數股東權益	11	(29)	(35)	19	(23)
Loss attributable to shareholders	股東應佔虧損	(409)	(498)	(836)	(1,153)	(1,213)
Dividends	股息	-	-	-	-	(76)
Retained loss for the year	本年度保留虧損	(409)	(498)	(836)	(1,153)	(1,289)
Consolidated balance sheet	綜合資產負債表					
Net current assets/(liabilities)	流動資產/(負債)淨值	(2,079)	(2,016)	(1,817)	(1,812)	450
Non-current assets	非流動資產	2,671	2,909	3,214	4,300	4,979
Non-current liabilities	非流動負債	(475)	(365)	(322)	(393)	(2,130)
Net assets	資產淨值	117	528	1,075	2,095	3,299
Share capital	股本	608	608	608	508	508
Capital reserves	資本儲備	1,515	1,517	1,550	1,834	1,885
Revenue reserves	收益儲備	(2,006)	(1,597)	(1,083)	(247)	906
Shareholders' funds	股東權益	117	528	1,075	2,095	3,299

FIVE-YEAR FINANCIAL SUMMARY (continued)
五年財務資料概要 (續)
 (Expressed in Hong Kong dollars) (以港幣列示)

		2003	2002	2001	2000	1999
		二零零三年	二零零二年	二零零一年	二零零零年	一九九九年
			restated			
			重報			
Loss per share	每股虧損					
- basic/diluted	- 基本/攤薄	\$(0.67)	\$(0.82)	\$(1.51)	\$(2.27)	\$(2.40)
Dividend per share	本年度每股股息	-	-	-	-	-
attributable to the year						
Return on shareholders' equity	股東權益回報率	(126.8)%	(62.1)%	(52.7)%	(42.8)%	(30.8)%

Notes:

附註:

- In order to comply with Hong Kong Statement of Standard Accounting Practice No. 34 "Employee benefits", the group adopted a new accounting policy for defined benefit schemes in 2002. The effect of adopting the new accounting policy relating to prior periods has been adjusted to the opening balances of accumulated losses in 2002. No restatement of the comparative information has been made.
 - Pursuant to the revised (December 2001) Hong Kong Statement of Standard Accounting Practice No. 11 "Foreign currency translation", the group changed its accounting policy for translation of the results of foreign enterprises in 2002. Figures for the years from 1999 to 2001 have not been adjusted for comparison purposes as the effect of this change in accounting policy is not material.
 - Pursuant to the transitional provisions set out in paragraph 88 of Hong Kong Statement of Standard Accounting Practice No. 30 "Business combinations", the change in accounting policy for goodwill in 2001 has been applied to the figures for the years 2001 and onwards.
 - Hong Kong Statement of Standard Accounting Practice No. 12 (revised) "Income taxes" was first effective for accounting periods beginning on or after 1st January, 2003. In order to comply with this revised statement, the group adopted a new accounting policy for deferred tax in 2003. Figures for the year 2002 have been adjusted. However, it is not practicable to restate earlier years for comparison purposes.
 - Return on shareholders' equity represents the current year's loss/profit attributable to shareholders expressed as a percentage of the average of the opening and closing shareholders' funds for the year concerned.
- 二零零二年，為了符合《香港會計實務準則》第34號－「僱員福利」，本集團採用了一項對該界定利益退休計劃的新會計政策。採用是項新會計政策已在累計虧損的期初結餘作出調整。比較數字並未作出重報。
 - 根據經修訂（二零零一年十二月）《香港會計實務準則》第11號－「外幣換算」，本集團在二零零二年改變換算海外企業業績的會計政策。基於此會計政策之改動沒有重大影響，所以，一九九九年至二零零一年的比較數字並未作出調整。
 - 根據《香港會計實務準則》第30號－「企業合併」第88段所載的過渡性條文的規定，二零零一年及以後年度的數字已採用二零零一年有關商譽的會計政策修訂。
 - 香港會計實務準則第12號（經修訂）「所得稅」由二零零三年一月一日起及以後之會計期間首次生效。為符合該經修訂之準則，本集團於二零零三年採納遞延稅項之新會計政策。二零零二年之數字已作調整。但由於調整更早年度之數字作比較用途不符實際需要，故並無作出重報。
 - 股東權益回報率為本年度股東應佔虧損／溢利於有關年度期初及期終股東權益平均數的百分比。