

Financial Summary 財務撮要

The following is a summary of the consolidated profit and loss accounts and consolidated balance sheets of Fujikon Industrial Holdings Limited ("the Company") and its subsidiaries (together "the Group"):

以下乃富士高實業控股有限公司（「本公司」）及其附屬公司（統稱「本集團」）之綜合損益表及綜合資產負債表：

Consolidated profit and loss account:

綜合損益表：

		2004 二零零四年 HK\$'000 千港元	2003 二零零三年 HK\$'000 千港元	2002 二零零二年 HK\$'000 千港元	2001 二零零一年 HK\$'000 千港元	2000 二零零零年 HK\$'000 千港元
		As restated 重列				
Turnover	營業額	602,149	485,745	506,482	534,906	427,409
Cost of sales	銷售成本	(469,215)	(346,206)	(347,675)	(381,798)	(294,129)
Gross profit	毛利	132,934	139,539	158,807	153,108	133,280
Other revenue	其他收入	120	120	120	120	180
Distribution and selling expenses	分銷及銷售支出	(27,260)	(18,364)	(19,390)	(22,031)	(19,640)
General and administrative expenses	一般及行政支出	(77,457)	(83,304)	(72,623)	(62,020)	(45,947)
Operating profit	經營溢利	28,337	37,991	66,914	69,177	67,873
Interest income	利息收入	2,763	2,975	3,688	6,062	1,357
Interest expense	利息支出	(1,912)	(1,613)	(817)	(194)	(23)
Profit before taxation	除稅前溢利	29,188	39,353	69,785	75,045	69,207
Taxation	稅項	(5,247)	(6,078)	(13,495)	(12,878)	(11,163)
Profit after taxation	除稅後溢利	23,941	33,275	56,290	62,167	58,044
Minority interests	少數股東權益	(2,106)	(107)	133	110	(1,544)
Profit attributable to shareholders	股東應佔溢利	<u>21,835</u>	<u>33,168</u>	<u>56,423</u>	<u>62,277</u>	<u>56,500</u>

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Note:

The consolidated profit and loss account of the Group for the years ended 31 March 2000 was prepared on the assumption that the current structure of the Group had been in existence throughout those years.

Comparative figures for the year ended 31 March 2003 have been restated to reflect the adoption of SSAP 12 "Income taxes" which is effective for accounting periods commencing on or after 1 January 2003. The comparative figures for the years ended 31 March 2000, 2001 and 2002 have not been restated as the Directors are of the opinion that it would involve expense/delay out of proportion to the value to members of the Group.

附註：

本集團截至二零零零年三月三十一日止年度之綜合損益表乃假設本集團現時之架構於該年度一直存在而編撰。

截至二零零三年三月三十一日止年度之比較數字已經重列，以反映採納在二零零三年一月一日起或以後開始之會計期間生效的會計實務準則第12號「所得稅」之影響。截至二零零零年，二零零一年及二零零二年三月三十一日止年度之比較數字並未重列，原因是董事認為此舉不切實際。

Consolidated balance sheets:

綜合資產負債表:

		2004 二零零四年 HK\$'000 千港元	2003 二零零三年 HK\$'000 千港元 As restated 重列	2002 二零零二年 HK\$'000 千港元 As restated 重列	2001 二零零一年 HK\$'000 千港元	2000 二零零零年 HK\$'000 千港元
Non-current assets	非流動資產					
Fixed assets	固定資產	181,460	179,351	147,257	125,967	103,667
Long-term investments	長期投資	35,539	38,077	26,896	600	-
Other long-term assets	其他長期資產	600	600	600	-	-
Development expenditures	開發開支	-	-	-	-	1,185
Total non-current assets	非流動資產總值	<u>217,599</u>	<u>218,028</u>	<u>174,753</u>	<u>126,567</u>	<u>104,852</u>
Current assets	流動資產					
Inventories	存貨	88,479	65,303	48,482	53,202	56,894
Accounts receivable	應收貨款	105,194	57,218	57,283	61,482	46,786
Prepayments, deposits and other current assets	預付款項、按金及其他流動資產	9,455	6,400	7,708	6,855	8,155
Other investments	其他投資	-	729	1,537	-	-
Pledged bank deposits	已抵押銀行存款	142	31,584	2,176	13,189	-
Cash and bank deposits	現金及銀行存款	73,587	102,039	133,555	116,625	35,705
Total current assets	總流動資產	<u>276,857</u>	<u>263,273</u>	<u>250,741</u>	<u>251,353</u>	<u>147,540</u>
Current liabilities	流動負債					
Short-term bank loans	短期銀行貸款	(49,985)	(69,281)	(9,346)	(12,383)	-
Accounts payables	應付貨款	(85,348)	(51,031)	(49,271)	(49,305)	(73,337)
Accruals and other payables	應計及其他應付款項	(36,746)	(33,768)	(44,150)	(27,710)	(22,275)
Taxation payable	應付稅項	(1,064)	(1,068)	(6,346)	(2,528)	(4,640)
Total current liabilities	總流動負債	<u>(173,143)</u>	<u>(155,148)</u>	<u>(109,113)</u>	<u>(91,926)</u>	<u>(100,252)</u>
Net current assets	流動資產淨值	<u>103,714</u>	<u>108,125</u>	<u>141,628</u>	<u>159,427</u>	<u>47,288</u>
Total assets less current liabilities	總資產減流動負債	<u>321,313</u>	<u>326,153</u>	<u>316,381</u>	<u>285,994</u>	<u>152,140</u>
Non-current liabilities	非流動負債					
Deferred tax liabilities	遞延稅項	(3,759)	(3,829)	(3,895)	(3,171)	(1,410)
Long-term bank loan, non-current portion	長期銀行貸款非流動部分	(2,460)	(5,741)	-	-	-
Total non-current liabilities	非流動負債總額	<u>(6,219)</u>	<u>(9,570)</u>	<u>(3,895)</u>	<u>(3,171)</u>	<u>(1,410)</u>
Minority interests	少數股東權益	<u>(12,479)</u>	<u>(11,901)</u>	<u>(11,794)</u>	<u>(12,319)</u>	<u>(10,954)</u>
Net assets	資產淨值	<u>302,615</u>	<u>304,682</u>	<u>300,692</u>	<u>270,504</u>	<u>139,776</u>
Represented by:	以下列支付:					
Share capital	股本	36,889	36,745	35,960	35,960	200
Reserves	儲備	265,726	267,937	264,732	234,544	139,576
Shareholders' equity	股東權益	<u>302,615</u>	<u>304,682</u>	<u>300,692</u>	<u>270,504</u>	<u>139,776</u>

Comparative figures as at 31 March 2002 and 2003 have been restated to reflect the adoption of SSAP 12 "Income taxes" which is effective for accounting periods commencing on or after 1 January 2003. The comparative figures as at 31 March 2000 and 2001 have not been restated as the Directors are of the opinion that it would involve expense/delay out of proportion to the value to members of the Group.

二零零二年及二零零三年三月三十一日之比較數字已經重列，以反映採納在二零零三年一月一日起或以後開始之會計期間生效的會計實務準則第12號「所得稅」之影響。二零零零年及二零零一年三月三十一日之比較數字並未重列，原因是董事認為此舉不切實際。