

The following is a summary of the published consolidated profit and loss accounts and balance sheets of Forefront International Holdings Limited (the "Company") and its subsidiaries (together the "Group") for the past five years:

以下為福方國際控股有限公司（「本公司」）及其附屬公司（統稱「本集團」）已刊發之過去5年綜合損益帳及資產負債表概要：

### Consolidated profit and loss accounts –

### 綜合損益帳：

		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
Turnover	營業額	176,896	584,071	642,052	729,188	699,062
Cost of sales and services	銷售及服務成本	(163,047)	(467,194)	(543,014)	(585,373)	(529,373)
Gross profit	毛利	13,849	116,877	99,038	143,815	169,689
Other revenue	其他收益	2,865	4,465	11,847	5,410	5,839
Deficit on revaluation of properties	物業重估虧絀	–	–	(532)	(2,805)	–
Distribution and selling expenses	分銷及銷售開支	(2,319)	(9,162)	(14,829)	(12,590)	(13,343)
Allowance on trade and other receivable	應收貿易帳款及其他應收款項備抵	(7,463)	(24,444)	–	–	–
Impairment on investment securities	投資證券減值	(6,908)	–	–	–	–
Impairment loss recognised in respect of property, plant and equipments	就物業廠房及設備確認之減值虧損	(606)	(26,857)	–	–	–
General and administrative expenses	一般及行政開支	(53,003)	(107,862)	(109,682)	(93,625)	(81,876)
(Loss)/Profit from operations	經營(虧損)/溢利	(53,585)	(46,983)	(14,158)	40,205	80,309
Interest expense	利息開支	(1,775)	(11,469)	(10,498)	(13,196)	(7,194)
Gain on disposal of interest in a subsidiary	出售附屬公司權益收益	–	10,961	–	10,484	–
Share of results of an associate	應佔聯營公司業績	–	(1,852)	(50)	–	–
(Loss)/Profit before taxation	稅前(虧損)/溢利	(55,360)	(49,343)	(24,706)	37,493	73,115
Taxation	稅項	–	(7,396)	(6,663)	(10,976)	(17,535)
(Loss)/Profit after taxation but before minority interests	稅後但未計少數股東權益前(虧損)/溢利	(55,360)	(56,739)	(31,369)	26,517	55,580
Minority interests	少數股東權益	–	–	536	(380)	543
(Loss)/Profit attributable to shareholders	股東應佔(虧損)/溢利	(55,360)	(56,739)	(30,833)	26,137	56,123

Note:

The consolidated income statements of the Group for the years ended 31 December 2000 and 2001 were prepared on the assumption that the current structure of the Group had been in existence throughout those years.

附註：

本集團截至二零零零年及二零零一年十二月三十一日止年度之綜合損益帳，乃假設本集團之現行架構在該等年度已經存在而編製。

# Financial Summary

## 財務概要

### 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	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
Non-current assets	非流動資產	<b>206,398</b>	267,775	186,003	90,595	74,278
Current assets	流動資產	<b>118,959</b>	550,697	469,158	481,858	309,811
Current liabilities	流動負債	<b>(74,991)</b>	(530,664)	(277,614)	(345,280)	(194,491)
Net current assets	流動資產淨值	<b>43,968</b>	20,033	191,544	136,578	115,320
Total assets less current liabilities	總資產減流動負債	<b>250,366</b>	287,808	377,547	227,173	189,598
Non-current liabilities	非流動負債	<b>(79,686)</b>	(54,243)	(89,000)	(9,893)	(7,505)
Minority interests	少數股東權益	–	–	956	420	316
Net assets	資產淨值	<b>170,680</b>	233,565	289,503	217,700	182,409

Note –

附註：

The consolidated balance sheets of the Group as at 31 December 2000 and 2001 were prepared on the assumption that the current structure of the Group had been in existence throughout those years.

本集團於二零零零年及二零零一年十二月三十一日之綜合資產負債表，乃假設本集團之現行架構在該等年度已經存在而編製。