

FIVE-YEAR FINANCIAL SUMMARY

五年財務資料概要

		2005 二零零五年	2004 二零零四年 Restated 重列	2003 二零零三年 Restated 重列	2002 二零零二年 Restated 重列	2001 二零零一年 Restated 重列
		HK\$ Million 百萬港元	HK\$ Million 百萬港元	HK\$ Million 百萬港元	HK\$ Million 百萬港元	HK\$ Million 百萬港元
Consolidated income statement		綜合損益表				
Turnover	營業額	<u>248</u>	<u>1,007</u>	<u>1,266</u>	<u>1,322</u>	<u>1,833</u>
Profit/(loss) before income tax	所得稅前溢利／ (虧損)	<u>340</u>	259	(450)	(493)	(821)
Income tax credit/(expense)	所得稅抵免／(支出)	<u>20</u>	(5)	40	(7)	(15)
Profit/(loss) for the year	本年度溢利／(虧損)	<u>360</u>	254	(410)	(500)	(836)
Minority interests	少數股東權益	<u>8</u>	–	1	2	–
Dividend	股息	<u>–</u>	–	–	–	–
Profit/(loss) attributable to equity holders of the Company	本公司股東權益 持有人應佔 溢利／(虧損)	<u>368</u>	<u>254</u>	<u>(409)</u>	<u>(498)</u>	<u>(836)</u>
Consolidated balance sheet		綜合資產負債表				
Net current assets/(liabilities)	流動資產／(負債)淨額	<u>137</u>	(264)	(2,243)	(2,016)	(1,817)
Non-current assets	非流動資產	<u>3,344</u>	2,657	2,803	2,909	3,214
Non-current liabilities	非流動負債	<u>(1,359)</u>	(796)	(553)	(452)	(432)
Net assets	資產淨額	<u>2,122</u>	<u>1,597</u>	<u>7</u>	<u>441</u>	<u>965</u>
Share capital	股本	<u>23</u>	1,948	608	608	608
Reserves	儲備	<u>2,071</u>	(241)	(491)	(80)	467
Minority interests	少數股東權益	<u>28</u>	(110)	(110)	(87)	(110)
Total equity	股東權益總額	<u>2,122</u>	<u>1,597</u>	<u>7</u>	<u>441</u>	<u>965</u>
		2005 二零零五年	2004 二零零四年 Restated 重列	2003 二零零三年 Restated 重列	2002 二零零二年 Restated 重列	2001 二零零一年 Restated 重列
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Earnings/(loss) per share	每股盈利／(虧損)					
– basic	– 基本	<u>0.16</u>	0.13	(0.67)	(0.82)	(1.51)
– diluted	– 攤薄	<u>0.16</u>	0.13	N/A不適用	N/A不適用	N/A不適用
Dividend per share	每股股息					
– attributable to the year	– 年度應佔	<u>0.05</u>	–	–	–	–
Return on total equity	股東權益總額回報率	<u>16.9%</u>	15.9%	(5,857.1)%	(113.4)%	(86.6)%

Notes:

1. 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.
2. 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 2001 have not been adjusted for comparison purposes as the effect of this change in accounting policy is not material.
3. 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.
4. 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.
5. Return on total equity represents the current year's profit/(loss) for the year expressed as a percentage of the closing total equity for the year concerned.
6. The comparative figures of the results of the Group for the years ended 31st December 2004, 2003, 2002 and 2001 and the assets and liabilities of the Group as at 31st December 2004, 2003, 2002 and 2001 have been restated as a result of the adoption of Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards and Interpretations issued by the Hong Kong Institute of Certified Public Accountants.

附註：

1. 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。
2. 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，二零零一年的比較數字並未作出調整。
3. 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。
4. 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開始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。但調整更早年度之數字不符實際比較需要，故並無作出重報。
5. 股東權益總額回報率為本年度溢利／(虧損)於有關年度期終股東權益總額之百分比。
6. 由於採納香港會計師公會頒佈的香港財務報告準則，香港會計準則及詮釋，本集團截至二零零四年、二零零三年、二零零二年及二零零一年十二月三十一日止年度的業績及於二零零四年、二零零三年、二零零二年及二零零一年十二月三十一日的資產與負債的比較數字已重列。