

目錄	Contents	頁數 Page
綜合損益表	Consolidated profit and loss account	49
綜合已確認收益及虧損報表	Consolidated statement of recognised gains and losses	50
綜合資產負債表	Consolidated balance sheet	51
綜合現金流量表	Consolidated cash flow statement	52-53
公司資產負債表	Company balance sheet	54
財務報表附註	Notes to financial statements	
1 公司資料	1 Corporate information	55
2 財政年度結算日期變更	2 Change of financial year end date	55
3 新版及經修訂會計實務準則 (「會計實務準則」)之影響	3 Impact of new and revised Statements of Standard Accounting Practice (“SSAPs”)	55-56
4 主要會計政策概述	4 Summary of significant accounting policies	56-64
5 分類資料	5 Segment Information	64-66
6 營業額及收入	6 Turnover and revenue	67
7 重組成本	7 Restructuring costs	68
8 營業虧損	8 Loss from operating activities	68
9 財務費用	9 Finance costs	69
10 董事酬金	10 Directors’ remuneration	69-70
11 五名最高酬金人士	11 Five highest paid individuals	71
12 稅項	12 Tax	72
13 本期間／年度內可撥歸股東之淨損失	13 Net loss for the period/year attributable to shareholders	72
14 每股虧損	14 Loss per share	72
15 退休福利成本	15 Retirement benefit costs	72-73
16 物業、機器及設備	16 Property, plant and equipment	73-74
17 商譽	17 Goodwill	74-75
18 於附屬公司之權益	18 Interests in subsidiaries	76-78
19 於共同控制企業之權益	19 Interests in jointly controlled entities	79-80
20 於聯營公司之權益	20 Interests in associates	80
21 證券投資	21 Investment in securities	81
22 存貨	22 Inventories	81
23 應收貨款及其他應收款項	23 Trade and other receivables	82
24 應付貨款及其他應付款項	24 Trade and other payables	83
25 附息銀行貸款	25 Interest-bearing bank loans	84
26 長期服務金準備	26 Provision for long service payments	84-85
27 遞延稅項	27 Deferred tax	85
28 股本	28 Share capital	86-87
29 儲備	29 Reserves	88-89
30 綜合現金流量表附註	30 Notes to the consolidated cash flow statement	90-93
31 或然負債	31 Contingent liabilities	93-94
32 承擔	32 Commitments	94
33 經營租約安排	33 Operating lease arrangements	95-96
34 結算日後事項	34 Post balance sheet events	96
35 有關連人士之交易	35 Related party transactions	97
36 比較數字	36 Comparative amounts	97
37 財務報表之批准	37 Approval of the financial statements	97