

# Financial Summary

(Amounts expressed in Hong Kong dollars)

## 財 務 摘 要

(金額以港元計算)

The following is a summary of the consolidated income statements and balance sheets of Hang Fung Gold Technology Limited ("the Company"), its subsidiaries and associates (together "the Group"):

以下為恒豐金業科技有限公司（「本公司」）、其附屬公司及聯營公司（合稱「本集團」）之綜合收益表與資產負債表概要：

### Consolidated Income Statement

### 綜合收益表

|   |                     | 2002<br>二零零二年<br>\$'000<br>千元 | 2001<br>二零零一年<br>\$'000<br>千元<br>(Restated –<br>Note 2.a.ii)<br>(重新編列 –<br>附註 2.a.ii) | 2000<br>二零零零年<br>\$'000<br>千元 | 1999<br>一九九九年<br>\$'000<br>千元 | 1998<br>一九九八年<br>\$'000<br>千元 |
|---|---------------------|-------------------------------|---|-------------------------------|-------------------------------|-------------------------------|
| Turnover  | 營業額                 | <b>1,568,757</b>              | 1,327,753   | 959,070                       | 675,802                       | 482,596                       |
| Cost of sales   | 銷售成本                | <b>(1,353,607)</b>            | (1,122,475)   | (774,794)                     | (538,586)                     |                               |
| Gross profit  | 毛利                  | <b>215,150</b>                | 205,278   | 184,276                       | 137,216                       |                               |
| Other income  | 其他收入                | <b>4,486</b>                  | –   | –                             | –                             |                               |
| Selling, distribution and marketing expenses                                | 銷售、分銷及推廣開支          | <b>(62,878)</b>               | (16,856)  | (13,740)                      | (8,180)                       |                               |
| General and administrative expenses   | 一般及行政開支             | <b>(87,180)</b>               | (91,260)  | (69,989)                      | (42,135)                      |                               |
| Profit from operations  | 經營溢利                | <b>69,578</b>                 | 97,162  | 100,547                       | 86,901                        |                               |
| Interest income   | 利息收入                | <b>7,452</b>                  | 8,723   | 6,216                         | 3,234                         |                               |
| Interest expense  | 利息開支                | <b>(30,471)</b>               | (30,105)  | (19,492)                      | (11,588)                      |                               |
| Share of losses of associates and provision against advance to an associate | 應佔聯營公司虧損及對聯營公司之墊款撥備 | <b>(17,026)</b>               | (14,460)  | –                             | –                             |                               |
| Impairment of goodwill relating to associates                               | 聯營公司之商譽減值           | –                             | (188,142)   | –                             | –                             |                               |
| Profit (Loss) before taxation   | 除稅前溢利(虧損)           | <b>29,533</b>                 | (126,822)   | 87,271                        | 78,547                        | 60,385                        |
| Taxation credit (charge)  | 稅項撥回(支出)            | <b>5,022</b>                  | (9,156)   | 12,432                        | (14,747)                      | (9,963)                       |
| Profit (Loss) attributable to shareholders                                  | 股東應佔溢利(虧損)          | <b>34,555</b>                 | (135,978)   | 99,703                        | 63,800                        | 50,422                        |
| Retained profit, beginning of year  | 年初保留溢利              | <b>125,074</b>                | 261,052   | 161,349                       | 111,877                       | 61,455                        |
| Dividends   | 股息                  | –                             | –   | –                             | (14,328)                      | –                             |
| Transfer from share premium   | 由股份溢價轉入             | <b>200,693</b>                | –   | –                             | –                             | –                             |
| Retained profit, end of year  | 年終保留溢利              | <b>360,322</b>                | 125,074   | 261,052                       | 161,349                       | 111,877                       |

# Financial Summary

(Amounts expressed in Hong Kong dollars)

## 財 務 摘 要

(金額以港元計算)

Note: The consolidated income statement of the Group for the year ended 31st March, 1998 was prepared as if the current structure of the Group had been in existence throughout that year.

註：本集團截至一九九八年三月三十一日止年度之綜合收益表乃假設於該年度本集團之現行架構已一直存在而編撰。

### Consolidated Balance Sheets

### 綜 合 資 產 負 債 表

|                               |             | 2002             | 2001      | 2000      | 1999      | 1998      |
|-------------------------------|-------------|------------------|-----------|-----------|-----------|-----------|
|                               |             | 二零零二年            | 二零零一年     | 二零零零年     | 一九九九年     | 一九九八年     |
|                               |             | \$'000           | \$'000    | \$'000    | \$'000    | \$'000    |
|                               |             | 千元               | 千元        | 千元        | 千元        | 千元        |
| Fixed assets                  | 固定資產        | <b>349,885</b>   | 351,978   | 225,164   | 182,254   | 151,893   |
| Investment property           | 投資物業        | <b>1,450</b>     | 1,600     | 1,850     | 2,000     | 1,973     |
| Investment in associates      | 於聯營公司之投資    | <b>18,579</b>    | 35,347    | -         | -         | -         |
| Current assets                | 流動資產        | <b>755,419</b>   | 647,719   | 513,493   | 386,224   | 200,047   |
| Current liabilities           | 流動負債        | <b>(517,909)</b> | (456,333) | (316,683) | (246,927) | (207,785) |
| Long-term bank loans          | 長期銀行貸款      | <b>(30,662)</b>  | (35,580)  | (6,272)   | (8,390)   | (9,217)   |
| Other non-current liabilities | 其他非流動負債     | <b>(16,906)</b>  | (18,086)  | (6,993)   | (7,727)   | (14,979)  |
| Deferred taxation             | 遞延稅項        | <b>(18,687)</b>  | (20,031)  | (13,394)  | (9,945)   | (9,945)   |
| <b>Net assets</b>             | <b>資產淨值</b> | <b>541,169</b>   | 506,614   | 397,165   | 297,489   | 111,987   |
| Representing:                 | 相等於：        |                  |           |           |           |           |
| Share capital                 | 股本          | <b>53,320</b>    | 53,320    | 31,500    | 31,500    | 110       |
| Reserves                      | 儲備          | <b>127,527</b>   | 328,220   | 104,613   | 104,640   | -         |
| Retained profit               | 保留溢利        | <b>360,322</b>   | 125,074   | 261,052   | 161,349   | 111,877   |
| <b>Shareholders' equity</b>   | <b>股東資本</b> | <b>541,169</b>   | 506,614   | 397,165   | 297,489   | 111,987   |