



## FIVE-YEAR FINANCIAL SUMMARY

### 五年財務資料概要

(Expressed in Hong Kong dollars) (以港幣列示)

		2002 二零零二年	2001 二零零一年	2000 二零零零年	1999 一九九九年 restated 重報	1998 一九九八年 restated 重報
		\$ Million 百萬元	\$ Million 百萬元	\$ Million 百萬元	\$ Million 百萬元	\$ Million 百萬元
<b>Consolidated profit and loss account</b>	<b>綜合損益表</b>					
Turnover	營業額	<b>1,322</b>	1,833	1,893	3,005	2,147
Profit/(loss) from ordinary activities before taxation	除稅前正常業務溢利/(虧損)	<b>(469)</b>	(801)	(1,172)	(1,190)	191
Taxation and minority interests	稅項及少數股東權益	<b>(27)</b>	(35)	19	(23)	108
Profit/(loss) attributable to shareholders	股東應佔溢利/(虧損)	<b>(496)</b>	(836)	(1,153)	(1,213)	299
Dividends	股息	-	-	-	(76)	(51)
Retained profit/(loss) for the year	本年度保留溢利/(虧損)	<b>(496)</b>	(836)	(1,153)	(1,289)	248
<b>Consolidated balance sheet</b>	<b>綜合資產負債表</b>					
Net current assets/(liabilities)	流動資產/(負債)淨值	<b>(2,016)</b>	(1,817)	(1,812)	450	979
Non-current assets	非流動資產	<b>2,965</b>	3,214	4,300	4,979	5,755
Non-current liabilities	非流動負債	<b>(365)</b>	(322)	(393)	(2,130)	(2,080)
Net assets	資產淨值	<b>584</b>	1,075	2,095	3,299	4,654
Share capital	股本	<b>608</b>	608	508	508	505
Capital reserves	資本儲備	<b>1,541</b>	1,550	1,834	1,885	1,954
Revenue reserves	收益儲備	<b>(1,565)</b>	(1,083)	(247)	906	2,195
Shareholders' funds	股東權益	<b>584</b>	1,075	2,095	3,299	4,654

**FIVE-YEAR FINANCIAL SUMMARY** *(continued)*  
**五年財務資料概要 (續)**  
 (Expressed in Hong Kong dollars) (以港幣列示)

		<b>2002</b>	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
Earnings/(loss) per share	每股盈利／(虧損)					
– basic	– 基本	<b>\$(0.82)</b>	\$(1.51)	\$(2.27)	\$(2.40)	\$0.65
– diluted	– 攤薄	<b>\$(0.82)</b>	\$(1.51)	\$(2.27)	\$(2.40)	\$0.63
Dividend per share attributable to the year	本年度每股股息	-	-	-	-	\$0.15
Return on shareholders' equity	股東權益回報率	<b>(59.8)%</b>	(52.7)%	(42.8)%	(30.8)%	6.7%

## Notes:

## 附註:

- (a) Figures for the year 1998 have been restated as a result of compliance with SSAP 24 in the year ended 31st December, 1999. (a) 一九九九年度，為符合《會計實務準則》第24號，一九九八年度之數字已重報。
- (b) In 1999, presentation and classification of items in financial statements are prepared in accordance with SSAP 1 (revised) "Presentation of financial statements". Figures for the year 1998 have been adjusted for comparison purposes. (b) 在一九九九年，財務報表之項目依據《會計實務準則》第1號（經修訂）－「財務報表的編列」而編製。一九九八年度的比較數字已作出適當調整。
- (c) In 2001, despite a change in accounting policy for goodwill, figures for the years from 1998 to 2000 have not been adjusted for comparison purposes as the group has taken advantage of the transitional provisions set out in paragraph 88 of SSAP 30 with the effect that the new accounting policy has been adopted prospectively. (c) 在二零零一年，雖然修訂了關於商譽的會計政策，但是由於本集團依據《會計實務準則》第30號第88段所載的過渡性條文的規定，只是在未來的財政期間採用新的會計政策，故一九九八年至二零零零年度的比較數字並無作出調整。
- (d) In order to comply with SSAP 34 "Employee benefits", the group adopted a new accounting policy for defined benefit schemes with effect from 1st January, 2002. The effect of adopting the new accounting policy relating to prior periods has been adjusted to the opening balances of accumulated losses for the year. No restatement of the comparative information has been made. (d) 由二零零二年一月一日起，為了符合《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。
- (e) Pursuant to the revised (December 2001) SSAP 11 "Foreign currency translation", the group changed its accounting policy for translation of the results of foreign enterprises in 2002. Figures for the years from 1998 to 2001 have not been adjusted for comparison purposes as the effect of this change in accounting policy is not material. (e) 根據經修訂（二零零一年十二月）《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，一九九八年至二零零一年的比較數字並未作出調整。
- (f) Return on shareholders' equity represents the current year's profit/loss attributable to shareholders expressed as a percentage of the average of the opening and closing shareholders' funds for the year concerned. (f) 股東權益回報率為本年度股東應佔溢利／虧損於有關年度期初及期終股東權益平均數的百分比。