

# Consolidated Income Statement | 綜合收益表

For the year ended 30th April, 2003

截至二零零三年四月三十日止年度

|  |               | Notes<br>附註 | 2003<br>二零零三年<br>HK\$'M<br>百萬港元 | 2002<br>二零零二年<br>HK\$'M<br>百萬港元 |
|--|---------------|-------------|---------------------------------|---------------------------------|
| Turnover   | 營業額           | 4           | 419                             | 284                             |
| Other operating income   | 其他經營收入        | 6           | 7                               | 13                              |
| Exchange gain, net   | 匯兌收益淨額        |             | 1                               | 2                               |
| Changes in inventories of finished goods and work in progress    | 製成品及半製成品之存貨變動 |             | 9                               | 3                               |
| Raw materials and consumables used                               | 使用原料及消耗品      |             | (176)                           | (112)                           |
| Staff costs  | 僱員成本          |             | (164)                           | (151)                           |
| Depreciation and amortisation expenses                           | 折舊及攤銷開支       | 7           | (44)                            | (52)                            |
| Deficit on revaluation of investment properties                  | 投資物業重估減值      |             | (30)                            | (32)                            |
| Impairment loss on property, plant and equipment                 | 物業、機器及設備之減值虧損 |             | (4)                             | —                               |
| Other operating expenses   | 其他經營開支        |             | (149)                           | (95)                            |
| Impairment loss on intangible assets                             | 無形資產之減值虧損     |             | —                               | (2)                             |
| Allowance for doubtful loans receivable                          | 應收貸款呆賬撥備      |             | —                               | (6)                             |
| Loss from operations   | 經營虧損          | 7           | (131)                           | (148)                           |
| Finance costs  | 融資成本          | 8           | (15)                            | (14)                            |
| Crystallisation of obligations under guarantees                  | 履行擔保責任        | 9           | (13)                            | (70)                            |
| Gain on disposal of subsidiaries                                 | 出售附屬公司收益      | 10          | 3                               | 37                              |
| Costs relating to relocation of operations                       | 業務遷移之成本       | 11          | (15)                            | (20)                            |
| Waiver of an unsecured loan                                      | 撇銷無抵押貸款       | 12          | —                               | 11                              |
| Costs relating to a terminated collaboration                     | 終止合作之成本       |             | —                               | (8)                             |
| Gain on disposal of an investment security                       | 出售投資證券收益      |             | —                               | 4                               |
| Amortisation of negative goodwill on acquisition of an associate | 攤銷收購聯營公司之負商譽  |             | 1                               | 1                               |
| Share of results of an associate                                 | 分佔聯營公司業績      | 22          | (370)                           | (368)                           |
| Loss before taxation   | 除稅前虧損         |             | (540)                           | (575)                           |
| Taxation   | 稅項            | 13          | 62                              | 52                              |
| Loss for the year  | 本年度虧損         |             | (478)                           | (523)                           |
|  |               |             | HK\$<br>港元                      | HK\$<br>港元                      |
| Loss per share   | 每股虧損          | 14          |                                 |                                 |
| Basic  | 基本            |             | (0.86)                          | (1.01)                          |
| Diluted  | 攤薄            |             | (0.86)                          | (1.01)                          |
| Additional loss per share  | 額外每股虧損        | 14          |                                 |                                 |
| Basic  | 基本            |             | (0.39)                          | (0.69)                          |
| Diluted  | 攤薄            |             | (0.39)                          | (0.69)                          |