

綜合損益賬

CONSOLIDATED PROFIT AND LOSS
ACCOUNT

		2000	2001	2002	2003	2004
		千元	千元	千元	重報 restated 千元	千元
		\$'000	\$'000	\$'000	\$'000	\$'000
營業額	Turnover	426,162	442,256	403,114	424,065	343,839
經營溢利 (註1及2)	Profit from operations (note 1 and 2)	162,072	166,433	149,246	154,527	125,943
融資成本	Finance costs	(6,498)	(1,551)	(960)	(563)	(296)
其他物業及 待發展土地 減值虧損轉回/ (減值虧損)	Reversal of impairment loss/ (impairment loss) in respect of other properties and land held for development	—	—	(9,807)	(29,397)	8,248
除稅前正常 業務溢利	Profit from ordinary activities before taxation	155,574	164,882	138,479	124,567	133,895
所得稅(註3)	Income tax (note 3)	(29,323)	(23,100)	(22,946)	(25,809)	(10,903)
除稅後正常 業務溢利	Profit from ordinary activities after taxation	126,251	141,782	115,533	98,758	122,992
少數股東權益	Minority interests	(57,248)	(67,210)	(54,120)	(48,133)	(55,075)
股東應佔溢利	Profit attributable to shareholders	69,003	74,572	61,413	50,625	67,917

綜合資產負債表

CONSOLIDATED BALANCE SHEET

		2000	2001	2002	2003	2004
		千元	千元	千元	重報 restated 千元	千元
		\$'000	\$'000	\$'000	\$'000	\$'000
固定資產	Fixed assets	3,634,922	3,859,200	3,637,718	3,617,499	3,717,272
待發展土地／ 發展中工程	Land held for development/ construction in progress	30,983	31,033	31,033	26,306	26,298
其他證券投資	Other investments in securities	5,802	24,067	23,094	19,127	28,545
遞延所得稅資產 (註3)	Deferred tax assets (note 3)	—	—	—	3,526	4,263
淨流動資產	Net current assets	160,206	206,070	231,741	258,918	322,402
		3,831,913	4,120,370	3,923,586	3,925,376	4,098,780
有抵押銀行貸款	Bank loans — secured	(20,000)	(18,400)	(12,000)	(5,600)	—
應付政府地價	Government lease premiums payable	(2,629)	(2,602)	(2,573)	(2,543)	(2,511)
遞延所得稅負債 (註3)	Deferred tax liabilities (note 3)	(1,010)	(1,380)	(1,667)	(748)	(685)
少數股東權益	Minority interests	(1,814,238)	(1,967,680)	(1,876,763)	(1,891,898)	(1,980,935)
		1,994,036	2,130,308	2,030,583	2,024,587	2,114,649
股本	Share capital	118,683	118,683	118,683	118,683	118,683
儲備	Reserves	1,875,353	2,011,625	1,911,900	1,905,904	1,995,966
股東權益	Shareholders' funds	1,994,036	2,130,308	2,030,583	2,024,587	2,114,649

註：

Notes:

- 根據香港《會計實務準則》第11號(二零零一年十二月修訂版)「外幣換算」的規定，本集團在二零零三年就海外企業業績的換算修訂了會計政策。由於會計政策的修訂影響輕微，故沒有調整一九九九至二零零二年度的數字以作比較。
- 根據香港《會計實務準則》第30號「業務合併」第88段所載的過渡性條文的規定，在二零零二年度對商譽的會計政策作出的修訂，已應用於二零零二年及之後年度的數字。
- 香港《會計實務準則》第12號(經修訂)「所得稅」在由二零零三年一月一日或之後起計的會計期間開始生效。為了符合經修訂的準則，本集團在二零零四年度就遞延所得稅採納了新的會計政策。二零零三年度的數字已作調整，但是難以重報較早年度的數字以作比較。
- Pursuant to the revised (December 2001) Hong Kong Statement of Standard Accounting Practice 11 "Foreign currency translation", the Group changed its accounting policy for translation of the results of foreign enterprises in 2003. Figures for the years from 1999 to 2002 have not been adjusted for comparison purposes as the effect of this change in accounting policy is not material.
- 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 2002 has been applied to the figures for the years 2002 and onwards.
- Hong Kong Statement of Standard Accounting Practice No. 12 (revised) "Income taxes" was first effective for accounting periods beginning on or after 1 January 2003. In order to comply with this revised statement, the Group adopted a new accounting policy for deferred tax in 2004. Figures for the year 2003 have been adjusted. However, it is not practicable to restate earlier years for comparison purposes.