

Five Year Financial Summary

五年財務概要

The following is a summary of the Group's published results and assets, liabilities and minority interests, restated and reclassified as appropriate, prepared on the basis set out in notes 1 to 3 below:

本集團按下文附註1至3所述基準編製及已刊發之業績及資產、負債及少數股東權益(經適當重列及重新分類)概述如下：

RESULTS

業績

		Year ended 30 April 截至四月三十日止年度				
		2004	2003	2002	2001	2000
		二零零四年	二零零三年	二零零二年	二零零一年	二零零零年
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		港幣千元	港幣千元	港幣千元	港幣千元	港幣千元
TURNOVER	營業額	193,610	208,637	255,559	300,835	233,850
PROFIT/(LOSS) BEFORE TAX	除稅前盈利／(虧損)	7,752	(171)	27,350	46,201	8,381
Tax	稅項	(5,766)	(5,389)	(6,047)	(7,707)	(1,588)
PROFIT/(LOSS) BEFORE MINORITY INTERESTS	除少數股東權益 前盈利／(虧損)	1,986	(5,560)	21,303	38,494	6,793
Minority interests	少數股東權益	(1,066)	(845)	(1,099)	(1,058)	—
NET PROFIT/(LOSS) FROM ORDINARY ACTIVITIES ATTRIBUTABLE TO SHAREHOLDERS	股東應佔 日常業務 純利／ (虧損淨額)	920	(6,405)	20,204	37,436	6,793

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ASSETS, LIABILITIES AND MINORITY INTERESTS

資產、負債及少數股東權益

		30 April 四月三十日				
		2004	2003	2002	2001	2000
		二零零四年	二零零三年	二零零二年	二零零一年	二零零零年
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		港幣千元	港幣千元	港幣千元	港幣千元	港幣千元
			(Restated)	(Restated)	(Restated)	(Restated)
			(重列)	(重列)	(重列)	(重列)
Total assets	資產總值	1,038,979	1,022,045	1,061,003	1,039,671	1,083,158
Total liabilities	負債總值	(89,283)	(85,152)	(125,714)	(133,504)	(207,411)
Minority interests	少數股東權益	(8,664)	(7,598)	(6,753)	(5,654)	(4,596)
		941,032	929,295	928,536	900,513	871,151

Notes:

- The amounts for each of the five years ended 30 April 2004 were extracted from the audited financial statements of the Company, and where applicable, restated and reclassified to conform with the current year's presentation.
- As at 30 April 2002, the Group adopted SSAP 9 (Revised) "Events after the balance sheet date". To comply with the revised SSAP 9, prior year adjustments have been made to reclassify the proposed final dividend for the year ended 30 April 2000 of HK\$16,469,000, which was recognised as a current liability at the prior year end, to the proposed final dividend reserve accounts within the capital and reserves section of the balance sheet. The result of this adjustment was to reduce the current liabilities and increase the reserves previously reported as at 30 April 2000 by HK\$16,469,000.
- As at 30 April 2004, the Group adopted SSAP 12 (Revised) "Income taxes". To comply with the revised SSAP 12, prior year adjustments have been made to recognise deferred tax liabilities arising from the revaluation of the Group's leasehold land and buildings for the year ended 30 April 2000, 2001, 2002 and 2003 of HK\$11,337,000, HK\$12,819,000, HK\$14,199,000 and HK\$15,374,000, respectively, which were not recognised previously. The result of these adjustments was to reduce the asset revaluation reserve previously reported as at 30 April 2000, 2001, 2002 and 2003 by HK\$11,337,000, HK\$12,819,000, HK\$14,199,000 and HK\$15,374,000, respectively. In addition, an amount of HK\$88,000 attributable to the jointly-controlled entity has been credited to the interest in a jointly-controlled entity and debited to the asset revaluation reserve as at 30 April 2003, respectively. Furthermore, HK\$7,600,000 attributable to the jointly-controlled entity in relation to the fair value adjustments arising from its acquisition by the Group in a prior year has been credited to the interest in a jointly-controlled entity and debited to the goodwill reserve as at 30 April 2000, 2001, 2002 and 2003, respectively.

附註：

- 截至二零零四年四月三十日止五個年度各年之數據乃摘錄自本公司之經審核財務報表，並已予重列及重新分類(倘適用)，以與本年度呈報方式保持一致。
- 於二零零二年四月三十日，本集團採納會計實務準則第9號(經修訂)「結算日後事項」。為遵從經修訂之會計實務準則第9號，已作出上年調整，以便將截至二零零零年四月三十日止年度已於上年終確認為流動負債之擬派末期股息港幣16,469,000元，重新分類至資產負債表資本及儲備項下擬派末期股息儲備帳目。該等調整導致先前所報二零零零年四月三十日之流動負債減少而儲備相應增加，變動之數額為港幣16,469,000元。
- 於二零零四年四月三十日，本集團採納會計實務準則第12號(經修訂)「所得稅」。為遵從經修訂之會計實務準則第12號，已作出上年調整，以便確認分別截至二零零零年、二零零一年、二零零二年及二零零三年四月三十日止年度重估本集團之租賃土地及樓宇所產生之遞延稅項負債港幣11,337,000元、港幣12,819,000元、港幣14,199,000元及港幣15,374,000元，而該等數額先前並未獲確認。該等調整導致先前所報於二零零零年、二零零一年、二零零二年及二零零三年四月三十日之資產重估儲備減少，變動之數額分別為港幣11,337,000元、港幣12,819,000元、港幣14,199,000元及港幣15,374,000元。此外，為數港幣88,000元之共同控制實體應佔款項已分別計入於二零零三年四月三十日之於共同控制實體之權益，並扣除自資產重估儲備。此外，就本集團於往年收購共同控制實體所產生之公平價值調整而共同控制實體應佔之港幣7,600,000元已分別計入於二零零零年、二零零一年、二零零二年及二零零三年四月三十日之於共同控制實體之權益，並扣除自商譽儲備。