

# 五年財務資料概要

## FIVE-YEAR FINANCIAL SUMMARY

		2004 二零零四年 HK\$ Million 百萬港元	2003 二零零三年 HK\$ Million 百萬港元	2002 二零零二年 HK\$ Million 百萬港元	2001 二零零一年 HK\$ Million 百萬港元	2000 二零零零年 HK\$ Million 百萬港元
<b>Consolidated profit and loss account</b>	<b>綜合損益表</b>					
Turnover	營業額	<u>1,007</u>	<u>1,266</u>	<u>1,322</u>	<u>1,833</u>	<u>1,893</u>
Profit/(loss) before taxation	除稅前溢利/(虧損)	<b>268</b>	(420)	(469)	(801)	(1,172)
Taxation and minority interests	稅項及少數股東權益	<b>(14)</b>	11	(29)	(35)	19
Profit/(loss) attributable to shareholders	股東應佔溢利/(虧損)	<b>254</b>	(409)	(498)	(836)	(1,153)
Dividends	股息	-	-	-	-	-
Retained profit/(accumulated loss) for the year	本年度保留溢利/(累計虧損)	<u>254</u>	<u>(409)</u>	<u>(498)</u>	<u>(836)</u>	<u>(1,153)</u>
<b>Consolidated balance sheet</b>	<b>綜合資產負債表</b>					
Net current liabilities	流動負債淨額	<b>(313)</b>	(2,243)	(2,016)	(1,817)	(1,812)
Non-current assets	非流動資產	<b>2,705</b>	2,803	2,909	3,214	4,300
Non-current liabilities	非流動負債	<b>(685)</b>	(443)	(365)	(322)	(393)
Net assets	資產淨值	<u>1,707</u>	<u>117</u>	<u>528</u>	<u>1,075</u>	<u>2,095</u>
Share capital	股本	<b>1,948</b>	608	608	608	508
Capital reserves	資本儲備	<b>1,511</b>	1,515	1,517	1,550	1,834
Revenue reserves	收益儲備	<b>(1,752)</b>	(2,006)	(1,597)	(1,083)	(247)
Shareholders' funds	股東權益	<u>1,707</u>	<u>117</u>	<u>528</u>	<u>1,075</u>	<u>2,095</u>

# 五年財務資料概要 (續)

## FIVE-YEAR FINANCIAL SUMMARY (CONTINUED)

		2004 二零零四年 HK\$ 港元	2003 二零零三年 HK\$ 港元	2002 二零零二年 HK\$ 港元	2001 二零零一年 HK\$ 港元	2000 二零零零年 HK\$ 港元
Earnings/(loss) per share	每股盈利/(虧損)					
- basic	- 基本	<b>0.16</b>	(0.67)	(0.82)	(1.51)	(2.27)
- diluted	- 攤薄	<b>0.13</b>	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
Dividend per share attributable to the year	本年度每股股息	-	-	-	-	-
Return on shareholders' equity	股東權益回報率	<b>27.9%</b>	(126.8)%	(62.1)%	(52.7)%	(42.8)%

Notes:

附註:

- In order to comply with Hong Kong Statement of Standard Accounting Practice No. 34 "Employee benefits", the Group adopted a new accounting policy for defined benefit schemes in 2002. The effect of adopting the new accounting policy relating to prior periods has been adjusted to the opening balances of accumulated losses in 2002. No restatement of the comparative information has been made.
  - Pursuant to the revised (December 2001) Hong Kong Statement of Standard Accounting Practice No. 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 2000 to 2001 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 2001 has been applied to the figures for the years 2001 and onwards.
  - Hong Kong Statement of Standard Accounting Practice No. 12 (revised) "Income taxes" was first effective for accounting periods beginning on or after 1st January 2003. In order to comply with this revised statement, the Group adopted a new accounting policy for deferred tax in 2003. Figures for the year 2002 have been adjusted. However, it is not practicable to restate earlier years for comparison purposes.
  - Return on shareholder's equity represents the current year's profit/(loss) attributable to shareholders expressed as a percentage of the average of the opening and closing shareholder's funds for the year concerned.
- 二零零二年，為了符合《香港會計實務準則》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。
  - 根據經修訂（二零零一年十二月）《香港會計實務準則》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，二零零零年至二零零一年的比較數字並未作出調整。
  - 根據《香港會計實務準則》第30號－「企業合併」第88段所載的過渡性條文的規定，二零零一年及以後年度的數字已採用二零零一年有關商譽的會計政策修訂。
  - 香港會計實務準則第12號（經修訂）「所得稅」由二零零三年一月一日起及以後開始之會計期間首次生效。為符合該經修訂之準則，本集團於二零零三年採納遞延稅項之新會計政策。二零零二年之數字已作調整。但調整更早年度之數字不符實際比較需要，故並無作出重報。
  - 股東權益回報率為本年度股東應佔盈利/(虧損)於有關年度期初及期終股東權益平均數之百分比。