

## Financial Summary

### 財務概要

The consolidated income statement and the consolidated balance sheet of the Group for the past five financial years, as extracted from the Group's published audited financial statements, are set out below:

以下為摘錄自本集團已刊發經審核財務報告之本集團過去五個財政年度之綜合收益表及綜合資產負債表：

#### CONSOLIDATED INCOME STATEMENT

#### 綜合收益表

For the year ended 30th April

截至四月三十日止年度

		2001	2002	2003	2004	2005
		二零零一年	二零零二年	二零零三年	二零零四年	二零零五年
		HK\$'M	HK\$'M	HK\$'M	HK\$'M	HK\$'M
		百萬港元	百萬港元	百萬港元	百萬港元	百萬港元
Turnover	營業額	821	284	419	470	418
Profit (loss) before taxation	除稅前溢利(虧損)	753	(575)	(540)	8	(271)
Income tax	所得稅	(12)	52	63	2	2
Profit (loss) for the year attributable to shareholders	年度股東應佔溢利(虧損)	741	(523)	(477)	10	(269)

## Financial Summary

## 財務概要

## CONSOLIDATED BALANCE SHEET

## 綜合資產負債表

At 30th April

於四月三十日

		2001	2002	2003	2004	2005
		二零零一年	二零零二年	二零零三年	二零零四年	二零零五年
		HK\$'M	HK\$'M	HK\$'M	HK\$'M	HK\$'M
		百萬港元	百萬港元	百萬港元	百萬港元	百萬港元
Investment properties	投資物業	211	179	149	182	-
Property, plant and equipment	物業、機器及設備	290	351	339	335	276
Goodwill	商譽	-	1	-	-	-
Intangible assets	無形資產	3	-	-	-	-
Interest in an associate	聯營公司權益	830	532	225	171	(2)
Investments in securities	證券投資	-	19	5	5	4
Other receivables	其他應收款項	-	4	-	-	-
Deposit for acquisition of investment securities	購買投資證券之按金	19	-	-	-	-
Restricted cash	受限制現金	20	15	18	18	-
Current assets	流動資產	179	152	172	171	208
Current liabilities	流動負債	(231)	(327)	(311)	(254)	(213)
		1,321	926	597	628	273
Share capital	股本	41	43	51	51	51
Share premium and reserves	股份溢價及儲備	1,247	775	425	450	179
Shareholders' fund	股東資金	1,288	818	476	501	230
Long term borrowings	長期借貸	11	93	112	108	37
Provision for obligations crystallised under guarantees	履行擔保責任撥備	-	-	-	8	-
Other payables	其他應付款項	-	5	-	-	-
Accrued expenses	應計費用	-	6	6	6	5
Deferred taxation	遞延稅項	22	4	3	5	1
		1,321	926	597	628	273

Amounts disclosed above for the years ended 30th April, 2001, 2002 and 2003 have been restated to reflect the change in accounting policy for the adoption of Statement of Standard Accounting Practice 12 "Income taxes" issued by the Hong Kong Institute of Certified Public Accountants.

上文披露於截至二零零一年、二零零二年及二零零三年四月三十日止年度之款額已經重列，以反映因採納香港會計師公會頒佈之會計實務準則第12號「所得稅」而導致會計政策之更改。