

## FIVE YEAR FINANCIAL SUMMARY

(Expressed in Hong Kong dollars)

## 五年財務概要

(以港幣列示)

## CONSOLIDATED INCOME STATEMENT

## 綜合損益表

		2002	2003	2004	2005	2006
			(restated)		(restated)	
		\$'000	\$'000	\$'000	\$'000	\$'000
		千元	千元	千元	千元	千元
<b>Turnover</b>	<b>營業額</b>	403,114	424,065	343,839	448,185	<b>352,856</b>
<b>Profit from operations</b> (notes 2 and 3)	<b>經營溢利</b> (註2及3)	149,246	154,527	125,943	334,767	<b>370,026</b>
Finance costs	融資成本	(960)	(563)	(296)	(157)	<b>(166)</b>
(Impairment loss)/reversal of impairment loss in respect of other properties and land held for development	其他物業及待發展 土地(減值虧損) ／減值虧損轉回	(9,807)	(29,397)	8,248	14,676	<b>3,402</b>
<b>Profit before taxation</b>	<b>除稅前溢利</b>	138,479	124,567	133,895	349,286	<b>373,262</b>
Income tax (note 4)	所得稅(註4)	(22,946)	(25,809)	(10,903)	(56,770)	<b>(65,518)</b>
<b>Profit for the year</b>	<b>本年度溢利</b>	115,533	98,758	122,992	292,516	<b>307,744</b>
<b>Attributable to:</b>	<b>下列人士應佔:</b>					
Equity shareholder of the Company	公司權益股東	61,413	50,625	67,917	156,089	<b>164,058</b>
Minority interests	少數股東權益	54,120	48,133	55,075	136,427	<b>143,686</b>
		115,533	98,758	122,992	292,516	<b>307,744</b>

FIVE YEAR FINANCIAL SUMMARY (continued)  
(Expressed in Hong Kong dollars)五年財務概要 (續)  
(以港幣列示)

## CONSOLIDATED BALANCE SHEET

## 綜合資產負債表

		2002	2003	2004	2005	2006
			(restated)		(restated)	
		\$'000	\$'000	\$'000	\$'000	\$'000
		千元	千元	千元	千元	千元
<b>Fixed assets</b>	固定資產	3,637,718	3,617,499	3,717,272	4,329,101	<b>4,627,853</b>
<b>Land held for development</b>	待發展土地	31,033	26,306	26,298	–	–
<b>Other investments in securities/investments in equity securities</b>	其他證券投資／權益證券投資	23,094	19,127	28,545	29,809	<b>26,091</b>
<b>Deferred tax assets (note 4)</b>	遞延所得稅資產(註4)	–	3,526	4,263	4,695	<b>1,432</b>
<b>Net current assets</b>	流動資產淨值	231,741	258,918	322,402	407,002	<b>500,621</b>
		3,923,586	3,925,376	4,098,780	4,770,607	<b>5,155,997</b>
<b>Bank loans – secured</b>	有抵押銀行貸款	(12,000)	(5,600)	–	–	–
<b>Government lease premiums payable</b>	應付政府地價	(2,573)	(2,543)	(2,511)	(2,478)	<b>(2,443)</b>
<b>Obligations under finance leases</b>	融資租賃承擔	–	–	–	(841)	<b>(575)</b>
<b>Deferred tax liabilities (note 4)</b>	遞延所得稅負債(註4)	(1,667)	(748)	(685)	(548,233)	<b>(606,396)</b>
<b>Other financial liabilities</b>	其他財務負債	–	–	–	(1)	<b>(1)</b>
<b>NET ASSETS</b>	資產淨值	3,907,346	3,916,485	4,095,584	4,219,054	<b>4,546,582</b>
<b>Share capital</b>	股本	118,683	118,683	118,683	118,683	<b>118,683</b>
<b>Reserves</b>	儲備	1,911,900	1,905,904	1,995,966	2,065,304	<b>2,234,590</b>
		2,030,583	2,024,587	2,114,649	2,183,987	<b>2,353,273</b>
<b>Minority interests</b>	少數股東權益	1,876,763	1,891,898	1,980,935	2,035,067	<b>2,193,309</b>
<b>TOTAL EQUITY</b>	權益總額	3,907,346	3,916,485	4,095,584	4,219,054	<b>4,546,582</b>

## FIVE YEAR FINANCIAL SUMMARY (continued)

(Expressed in Hong Kong dollars)

## Notes:

- (1) The HKICPA has issued a number of new and revised HKFRSs that are effective or available for early adoption for accounting periods beginning on or after 1 January 2005. Information on the changes in accounting policies resulting from initial application of these new and revised HKFRSs is provided in note 2 to the financial statements. Figures for 2005 and 2006 have been adjusted for these new and revised policies in accordance with the transitional provisions and as disclosed in note 2 to the financial statements. Figures for 2004 and prior years have not been restated as it is not practicable to do so.
- (2) 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 entities in 2003. Figures for 2002 have not been adjusted for comparison purposes as the effect of this change in accounting policy is not material.
- (3) 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.
- (4) 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 2003 have been adjusted. However, it is not practicable to restate earlier years for comparison purposes.

## 五年財務概要 (續)

(以港幣列示)

## 註:

- (1) 香港會計師公會頒布了多項全新和經修訂的《香港財務報告準則》，該等準則於二零零五年一月一日或之後開始的會計期間生效(或可供提早採用)。初始應用這些全新和經修訂的《香港財務報告準則》所引致的會計政策變動的資料列載於財務報表附註2。二零零五年及二零零六年的數字已按財務報表附註2披露之過渡性條文，就這些全新和經修訂的政策作出了調整。由於難以重報二零零四年及以往年度的數字，因此有關數字並未重報。
- (2) 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實體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，故沒有調整二零零二年度的數字以作比較。
- (3) 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。
- (4) 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。二零零三年的數字已作調整，但是難以重報較早年度的數字以作比較。



**Tian Teck Land Limited**  
**天德地產有限公司**

Room 502, Euro Trade Centre, 21-23 Des Voeux Road Central, Hong Kong  
香港德輔道中21-23號歐陸貿易中心502室