

31 March 2001 二零零一年三月三十一日

5. 融資費用

5. FINANCE COSTS

		集團 GROUP	
		二零零一年 2001 千港元 HK\$'000	二零零零年 2000 千港元 HK\$'000
須於五年內全數償還 之銀行貸款及透支之利息	Interest on bank loans and overdrafts wholly repayable within five years	16,130	20,081
須於五年後全數償還 之銀行貸款之利息	Interest on bank loans wholly repayable after five years	4,699	5,399
其他貸款之利息	Interest on other loans	2,068	3,297
可換股票據之利息	Interest on convertible notes	4,045	4,107
贖回可換股票據之溢價	Premium on redemption of convertible notes	5,093	3,238
融資租約之利息	Interest on finance leases	4,037	3,631
融資費用總額	Total finance costs	36,072	39,753
撥充資本之利息 (附註14)	Interest capitalised (note 14)	(346)	(2,118)
		<u>35,726</u>	<u>37,635</u>

31 March 2001 二零零一年三月三十一日

6. 董事酬金

6. DIRECTORS' REMUNERATION

		集團 GROUP	
		二零零一年 2001 千港元 HK\$'000	二零零零年 2000 千港元 HK\$'000
袍金：	Fees:		
執行董事	Executive	—	—
獨立非執行董事	Independent non-executive	240	240
執行董事之其他酬金：	Other emoluments of executive directors:		
基本薪酬、房屋津貼、	Basic salaries, housing allowances,		
其他津貼及	other allowances and		
實物利益	benefits in kind	8,057	6,805
強制性公積金供款	Contributions to mandatory provident fund	15	—
		<u>8,312</u>	<u>7,045</u>

酬金介乎下列幅度之董事人數如下：

The number of directors whose remuneration fell within the bands set out below is as follows:

		董事人數 Number of directors	
		二零零一年 2001	二零零零年 2000
零—1,000,000港元	Nil - HK\$1,000,000	3	3
1,000,001港元—1,500,000港元	HK\$1,000,001 - HK\$1,500,000	1	1
1,500,001港元—2,000,000港元	HK\$1,500,001 - HK\$2,000,000	1	3
2,000,001港元—2,500,000港元	HK\$2,000,001 - HK\$2,500,000	2	—
		<u>7</u>	<u>7</u>

於本年度，概無任何董事放棄或同意放棄任何酬金安排。

There was no arrangement under which any director waived or agreed to waive any remuneration during the year.

年內並無將所授出購股權之價值計入董事酬金，原因是缺乏本公司股份之購股權之市值，故董事無法就所授出購股權之價值達致準確評估。有關本年度董事獲授之購股權詳情載於董事局報告「董事及主要行政人員認購股份或債券之權利」一節。

No value is included in the directors' remuneration in respect of share options granted during the year because, in the absence of a readily available market value for the options on the Company's shares, the directors are unable to arrive at an accurate assessment of the value of the options granted. Further details of the options granted to the directors during the year are set out in the section "Directors' and chief executives' rights to acquire shares or debentures" in the Report of the Directors.

31 March 2001 二零零一年三月三十一日

7. 五位最高薪之僱員

本年度內五位最高薪之僱員中有三位(二零零零年：四位)為董事，其酬金詳情載於財政報告附註6。其餘兩位(二零零零年：一位)最高薪之非董事僱員之酬金分析及幅度如下：

基本薪酬、房屋津貼、
其他津貼
及實物利益
強制性公積金供款

1,000,001港元－1,500,000港元
1,500,001港元－2,000,000港元
2,000,001港元－2,500,000港元

年內並無將所授出購股權之價值計入上述酬金內，原因是缺乏本公司股份之購股權之市值，故董事無法就所授出購股權之價值達致準確評估。

7. FIVE HIGHEST PAID EMPLOYEES

The five highest paid employees during the year included three (2000: four) directors, details of whose remuneration are set out in note 6 to the financial statements. The remuneration of the remaining two (2000: one) non-director, highest paid employees is analysed and fell within the bands set out below:

Basic salaries, housing allowances,
other allowances and
benefits in kind
Contributions to mandatory
provident fund

HK\$1,000,001 - HK\$1,500,000
HK\$1,500,001 - HK\$2,000,000
HK\$2,000,001 - HK\$2,500,000

No value is included in the above remuneration in respect of share options granted during the year because, in the absence of a readily available market value for the options on the Company's shares, the directors are unable to arrive at an accurate assessment of the value of the options granted.

集團 GROUP	
二零零一年 2001 千港元 HK\$'000	二零零零年 2000 千港元 HK\$'000

3,348	1,935
24	—
<u>3,372</u>	<u>1,935</u>

僱員人數 Number of employees	
二零零一年 2001	二零零零年 2000

1	—
—	1
1	—
<u>2</u>	<u>1</u>

31 March 2001 二零零一年三月三十一日

8. 税項

8. TAX

		集團 GROUP	
		二零零一年 2001 千港元 HK\$'000	二零零零年 2000 千港元 HK\$'000
本年度溢利之稅項準備：	Provision for tax in respect of profit for the year:		
中華人民共和國：	People's Republic of China:		
香港	Hong Kong	5,369	1,320
其他地區	Elsewhere	5,572	9,097
上年度不足／(超額)撥備：	Under/(over)provision in prior year:		
中華人民共和國：	People's Republic of China:		
香港	Hong Kong	457	(153)
其他地區	Elsewhere	(504)	—
		10,894	10,264
遞延稅項 (附註29)	Deferred tax (note 29)	(1,800)	—
		9,094	10,264

香港利得稅根據年內來自香港之估計應課稅溢利按稅率16%(二零零零年：16%)作出準備。中華人民共和國其他地區之稅項根據年內之估計應課稅溢利按本集團業務所在地區之適用稅率計算，而該稅率乃根據現行法例，其詮釋及慣例釐定。

Hong Kong profits tax has been provided at the rate of 16% (2000: 16%) on the estimated assessable profits arising in Hong Kong during the year. Taxes on profit assessable elsewhere in the People's Republic of China have been calculated at the applicable tax rates prevailing in the areas in which the Group operates, based on existing legislation, interpretations and practices in respect thereof.

9. 來自經營業務之股東應佔純利／（虧損）

本公司於財政報告處理之經營業務之股東應佔虧損為38,002,000港元（二零零零年：純利9,192,000港元）。

本集團本年度應佔聯營公司累計溢利減虧損之總額為5,000港元（二零零零年：88,000港元）。

9. NET PROFIT/(LOSS) FROM ORDINARY ACTIVITIES ATTRIBUTABLE TO SHAREHOLDERS

The net loss from ordinary activities attributable to shareholders dealt with in the financial statements of the Company is HK\$38,002,000 (2000: net profit of HK\$9,192,000).

The Group's share of aggregate profits less losses accumulated by the associates for the year amounted to HK\$5,000 (2000: HK\$88,000).

31 March 2001 二零零一年三月三十一日

10. 上年度調整

(i) 於二零零零年以前，附屬公司開業前產生之若干支出乃作為遞延開業前支出撥充資本，並以直線法由附屬公司開業之日期起計分五年予以攤銷。由於採納香港會計師公會發出之經修訂會計實務準則第1項（其後由詮釋第9項「開業前支出之會計處理」予以澄清），二零零零年有關遞延開業前支出之會計政策有所更改。根據新訂會計政策，遞延支出乃於產生之年度在損益表內扣除。新訂之會計政策具追溯力，導致需要在二零零零年作出以往年度之調整，令於一九九九年三月三十一日之累計虧損增加4,840,000港元。

(ii) 於二零零零年以前，本集團之長期投資項目乃按成本值減根據董事認為需要之永久減值列賬。本集團已於二零零零年採納會計實務準則第24條，而所有長期投資現時乃按個別投資於結算日以其買賣牌價釐定之公平值列賬。公平值變動所產生之收益或虧損乃於長期投資重估儲備中以變動處理，直至有價證券已出售、領取或以其他方式出售，或直至有價證券已被釐定為減損。此項新訂定之會計政策具有追溯效力，故此須重新呈列二零零零年以前之財政報告。

於綜合資產負債表內，變動所帶來之影響為以往呈報於本集團一九九九年四月一日之儲備減少3,492,000港元。

10. PRIOR YEAR ADJUSTMENTS

(i) Prior to 2000, certain expenses incurred before the commencement of operations of the subsidiaries were capitalised as deferred pre-operating expenditure and were amortised using the straight-line method over a five-year period starting from the date of commencement of the business operations of the subsidiaries. The policy of accounting for deferred pre-operating expenditure was changed in 2000 as a result of the adoption of the revised SSAP 1, which was subsequently clarified by Interpretation No. 9 "Accounting for Pre-operating Costs" issued by the Hong Kong Society of Accountants. Under the new accounting policy, such deferred expenditure is charged to the profit and loss account in the year in which it arises. This new accounting policy was applied retrospectively, resulting in a prior year adjustment in 2000, with the effect of increasing the accumulated losses as at 31 March 1999 by HK\$4,840,000.

(ii) Prior to 2000, the Group's long term investments were stated at cost less provisions for permanent diminutions in values thereof as deemed necessary by the directors. The Group adopted SSAP 24 in 2000 and all long term investments are now stated at their fair values on the basis of their quoted market prices at the balance sheet date on an individual investment basis. The gains or losses arising from changes in the fair values are dealt with as movements in the long term investment revaluation reserve, until the security is sold, collected, or otherwise disposed of, or until the security is determined to be impaired. This new accounting policy was applied retrospectively, resulting in the restatement of those financial statements prior to 2000.

In the consolidated balance sheet, the effect of the change is that the previously reported reserves of the Group as at 1 April 1999 were decreased by HK\$3,492,000.