

# Consolidated Income Statement 綜合收益賬

For the year ended 31st March, 2003

截至二零零三年三月三十一日止年度

|  |                       | Notes<br>附註 | 2003<br>二零零三年<br>HK\$<br>港元 | 2002<br>二零零二年<br>HK\$<br>港元 |
|--|-----------------------|-------------|-----------------------------|-----------------------------|
| Turnover   | 營業額                   | 4           | 385,227,931                 | 335,768,672                 |
| Cost of sales  | 銷售成本                  |             | (285,837,140)               | (262,967,065)               |
| Gross profit   | 毛利                    |             | 99,390,791                  | 72,801,607                  |
| Other operating income   | 其他經營收入                |             | 1,945,994                   | 4,404,071                   |
| Distribution costs   | 分銷成本                  |             | (35,036,553)                | (32,348,444)                |
| Administrative expenses  | 行政費用                  |             | (113,184,380)               | (143,359,233)               |
| Other operating expenses   | 其他經營費用                |             | (5,428,135)                 | (2,164,424)                 |
| Allowance for bad and doubtful debts   | 呆壞帳撥備                 |             | (15,641,838)                | (32,448,168)                |
| Impairment loss recognised on investment securities                                      | 證券投資之減值               |             | (5,640,000)                 | (500,000)                   |
| Net unrealised (loss) gain on other investments  | 其他投資未變現淨（虧損）收益        |             | (29,396,772)                | 1,328,645                   |
| Net realised loss on other investments   | 其他投資已變現淨虧損            |             | (1,633,399)                 | (155,942)                   |
| Loss on resumption of properties held for development by government                      | 政府收回持作發展物業虧損          |             | (2,080,512)                 | —                           |
| Impairment loss recognised in respect of property, plant and equipment                   | 物業、廠房及設備之<br>已確認減值    |             | (32,700,255)                | (27,300,000)                |
| Impairment loss recognised in respect of properties held for development                 | 持作發展物業之已確認減值          |             | (2,540,000)                 | —                           |
| Impairment loss recognised in respect of goodwill arising on acquisition of subsidiaries | 收購附屬公司所產生商譽<br>之已確認減值 |             | (10,659,088)                | (22,000,000)                |
| Loss from operations   | 經營虧損                  | 7           | (152,604,147)               | (181,741,888)               |
| Finance costs  | 融資成本                  | 9           | (5,686,608)                 | (7,119,651)                 |
| Impairment loss recognised in respect of goodwill arising on acquisition of an associate | 收購聯營公司所產生商譽<br>之已確認減值 |             | (557,000)                   | —                           |
| Gain on partial disposal of a subsidiary   | 出售附屬公司部份權益所得收益        |             | —                           | 44,441,301                  |
| Loss on deemed disposal of a subsidiary  | 視作出售附屬公司之虧損           |             | —                           | (37,700)                    |
| Share of results of an associate   | 應佔聯營公司業績              |             | (3,243,027)                 | (1,085,186)                 |
| Loss on disposal of discontinuing operations   | 處置不持續經營業務之虧損          | 6           | (1,170,958)                 | —                           |
| Loss before taxation   | 除稅前虧損                 |             | (163,261,740)               | (145,543,124)               |
| Taxation charge (credit)   | 稅項支出（撥回）              | 10          | 495,178                     | (1,390,621)                 |
| Loss after taxation  | 除稅後虧損                 |             | (163,756,918)               | (144,152,503)               |
| Minority interests   | 少數股東權益                |             | 5,960,828                   | 11,775,528                  |
| Net loss for the year  | 本年度淨虧損                |             | (157,796,090)               | (132,376,975)               |
| Loss per share   | 每股虧損                  | 11          |                             |                             |
| Basic  | 基本                    |             | (2.85) cents                | (2.45) cents                |