Consolidated Income Statement

綜合損益表

For the year ended 31st March, 2004 截至二零零四年三月三十一日止年度

日本				2004	2003
附註				二零零四年	二零零三年
Turnover 營業額 4 613,059 438,381 Cost of sales 銷售成本 (444,544) (313,371) Gross profit 毛利 168,515 125,010 Other operating income 其他經營收入 6 2,533 10,430 Selling and distribution costs 銷售及分銷成本 (41,759) (76,675) Administrative expenses 行政費用 (56,769) (55,431) Other operating expenses 其他經營支出 7 - (2,248) Impairment loss recognised 其他資產之 in respect of other assets 已確認減值虧損 - (520) Profit from operations 經營溢利 8 72,520 566 Finance costs 財務費用 11 (3,872) (2,976) Gain on disposal of discontinuing operations 出售終止經營業務 operations 出售終止經營業務 operations 所產生之收益 10,083 1,263 Loss on disposal of 出售附屬公司 subsidiaries 所產生之虧損 - (61) Allowance for doubtful recovery 就聯營公司欠款作出 of amounts due from associates 原佔聯營公司業績 - (100) Profit (loss) before taxation 除稅前溢利(虧損) 78,731 (1,525) Taxation 稅項 12 (7,653) (1,071) Profit (loss) before minority 未計少數股東權益前 interests 溢利(虧損) 71,078 (2,596) Minority interests 少數股東權益 - 31 Net profit (loss) for the year 本年度淨溢利(虧損) 71,078 (2,565) Cents Cents 位			Notes	HK\$'000	HK\$'000
			附註	千港元	千港元
	Turnover	營業額	4	613,059	438,381
Other operating income 其他經營收入 6 2,533 10,430 Selling and distribution costs 銷售及分銷成本 (41,759) (76,675) Administrative expenses 行政費用 (56,769) (55,431) Other operating expenses 其他營產之 — (2,248) Impairment loss recognised in respect of other assets 已確認減值虧損 — (520) Profit from operations 經營溢利 8 72,520 566 Finance costs 財務費用 11 (3,872) (2,976) Gain on disposal of discontinuing operations 所產生之收益 10,083 1,263 Loss on disposal of subsidiaries 所產生之收益 10,083 1,263 Allowance for doubtful recovery of amounts due from associates 之果壞賬準備 — (217) Share of results of associates 應佔聯營公司欠款作出 of results of associates 應佔聯營公司欠款作出 of results of associates 78,731 (1,525) Taxation 除稅前 2 78,731 (1,525) Taxation 稅項 71,078 (2,596) Minority interests 少數股東權益 — 31	Cost of sales	銷售成本		(444,544)	(313,371)
Other operating income 其他經營收入 6 2,533 10,430 Selling and distribution costs 銷售及分銷成本 (41,759) (76,675) Administrative expenses 行政費用 (56,769) (55,431) Other operating expenses 其他營產之 — (2,248) Impairment loss recognised in respect of other assets 已確認減值虧損 — (520) Profit from operations 經營溢利 8 72,520 566 Finance costs 財務費用 11 (3,872) (2,976) Gain on disposal of discontinuing operations 所產生之收益 10,083 1,263 Loss on disposal of subsidiaries 所產生之收益 10,083 1,263 Allowance for doubtful recovery of amounts due from associates 之果壞賬準備 — (217) Share of results of associates 應佔聯營公司欠款作出 of results of associates 應佔聯營公司欠款作出 of results of associates 78,731 (1,525) Taxation 除稅前 2 78,731 (1,525) Taxation 稅項 71,078 (2,596) Minority interests 少數股東權益 — 31	Gross profit	手 利		168.515	125 010
Selling and distribution costs 銷售及分銷成本 (41,759) (76,675) Administrative expenses 行政費用 (56,769) (55,431) Other operating expenses 其他經營支出 7 — (2,248) Impairment loss recognised 其他資產之 in respect of other assets 已確認減值虧損 — (520) Profit from operations 經營溢利 8 72,520 566 Finance costs 財務費用 11 (3,872) (2,976) Gain on disposal of discontinuing operations 所產生之收益 10,083 1,263 Loss on disposal of 出售附屬公司 subsidiaries 所產生之虧損 — (61) Allowance for doubtful recovery of amounts due from associates 應佔聯營公司欠款作出 of results of associates 應佔聯營公司業績 — (100) Profit (loss) before taxation 除稅前溢利(虧損) 78,731 (1,525) (1,071) Profit (loss) before minority 未計少數股東權益前 interests 溢利(虧損) 71,078 (2,596) Minority interests 少數股東權益 — 31 Net profit (loss) for the year 本年度淨溢利(虧損) 71,078 (2,565) Cents 位 任 Earnings (loss) per share 每股盈利(虧損) 13 — basic — 基本 21.09 (2.00)			6		
Administrative expenses 行政費用 (56,769) (55,431) Other operating expenses 其他經營支出 7 - (2,248) Impairment loss recognised 其他資產之 in respect of other assets 已確認減值虧損 - (520) Profit from operations 經營溢利 8 72,520 566 Finance costs 財務費用 11 (3,872) (2,976) Gain on disposal of discontinuing operations 所產生之收益 10,083 1,263 Loss on disposal of 出售附屬公司 subsidiaries 所產生之虧損 - (61) Allowance for doubtful recovery of amounts due from associates 應佔聯營公司欠款作出 of amounts due from associates 應佔聯營公司業績 - (100) Profit (loss) before taxation 除稅前溢利(虧損) 78,731 (1,525) (1,071) Profit (loss) before minority 未計少數股東權益前 interests 溢利(虧損) 71,078 (2,596) Minority interests 少數股東權益 - 31 Net profit (loss) for the year 本年度淨溢利(虧損) 71,078 (2,565) Cents Cents Garnings (loss) per share 每股盈利(虧損) 13 — basic — 基本 21.09 (2.00)			, and the second		
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Impairment loss recognised in respect of other assets	·		7	(50).05)	
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Finance costs Gain on disposal of discontinuing operations Loss on disposal of subsidiaries Allowance for doubtful recovery of amounts due from associates Profit (loss) before taxation Profit (loss) before minority interests Net profit (loss) for the year Finance costs JR # H	Profit from operations	經 營 送 利	8	72 520	566
田田	· ·				
Special content of the profit (loss) before minority interests				(3,072)	(2,570)
Loss on disposal of subsidiaries 所產生之虧損 — (61) Allowance for doubtful recovery of amounts due from associates 之呆壞脹準備 — (217) Share of results of associates 應佔聯營公司業績 — (100) Profit (loss) before taxation 除稅前溢利(虧損) 78,731 (1,525) Taxation 稅項 12 (7,653) (1,071) Profit (loss) before minority 未計少數股東權益前 interests 溢利(虧損) 71,078 (2,596) Minority interests 少數股東權益 — 31 Net profit (loss) for the year 本年度淨溢利(虧損) 71,078 (2,565) Cents cents 仙 仙 Earnings (loss) per share 每股盈利(虧損) 13 — 基本 21.09 (2.00)				10.092	1 262
subsidiaries 所產生之虧損 — (61) Allowance for doubtful recovery 就聯營公司欠款作出 — (217) of amounts due from associates 之呆壞賬準備 — (217) Share of results of associates 應估聯營公司業績 — (100) Profit (loss) before taxation 除税前溢利(虧損) 78,731 (1,525) Taxation 税項 12 (7,653) (1,071) Profit (loss) before minority 未計少數股東權益前 interests 溢利(虧損) 71,078 (2,596) Minority interests 少數股東權益 — 31 Net profit (loss) for the year 本年度淨溢利(虧損) 71,078 (2,565) Cents cents 但 任 任 日本	· ·			10,003	1,203
Allowance for doubtful recovery of amounts due from associates 之呆壞賬準備 — (217) Share of results of associates 應佔聯營公司業績 — (100) Profit (loss) before taxation 除稅前溢利(虧損) 78,731 (1,525) (1,071) Profit (loss) before minority 未計少數股東權益前 interests 溢利(虧損) 71,078 (2,596) Minority interests 少數股東權益 — 31 Net profit (loss) for the year 本年度淨溢利(虧損) 71,078 (2,565) Cents cents 仙 仙 Earnings (loss) per share 与股盈利(虧損) 13 — 基本 21.09 (2.00)	· ·			_	(61)
of amounts due from associates之呆壞賬準備- (100)Share of results of associates應佔聯營公司業績- (100)Profit (loss) before taxation除税前溢利(虧損)78,731 (1,525)Taxation税項12(7,653) (1,071)Profit (loss) before minority interests法制少數股東權益前 溢利(虧損)71,078 (2,596)Minority interests少數股東權益- 31Net profit (loss) for the year本年度淨溢利(虧損)71,078 (2,565)Cents 位 上 - basic在中肢盈利(虧損) - 基本13 21.09 21.09					(01)
Share of results of associates 應佔聯營公司業績 - (100) Profit (loss) before taxation 除税前溢利(虧損) 78,731 (1,525) Taxation 税項 12 (7,653) (1,071) Profit (loss) before minority interests 法計少數股東權益前 71,078 (2,596) Minority interests 少數股東權益 - 31 Net profit (loss) for the year 本年度淨溢利(虧損) 71,078 (2,565) cents 位 Earnings (loss) per share 每股盈利(虧損) 13 - basic - 基本 21.09 (2.00)				_	(217)
Profit (loss) before taxation 除税前溢利(虧損) 78,731 (1,525) Taxation 税項 12 (7,653) (1,071) Profit (loss) before minority interests 未計少數股東權益前 71,078 (2,596) Minority interests 少數股東權益 - 31 Net profit (loss) for the year 本年度淨溢利(虧損) 71,078 (2,565) Cents cents 仙 仙 仙 Earnings (loss) per share - basic 每股盈利(虧損) 13 - 基本 21.09 (2.00)				_	
Taxation 税項 12 (7,653) (1,071) Profit (loss) before minority interests 未計少數股東權益前 71,078 (2,596) Minority interests 少數股東權益 - 31 Net profit (loss) for the year 本年度淨溢利(虧損) 71,078 (2,565) Cents 仙 仙 Earnings (loss) per share 每股盈利(虧損) 13 - basic - 基本 21.09 (2.00)	Silate of Tesuits of associates	滤 旧 铆 呂 厶 刊 未 顧		_	(100)
Profit (loss) before minority 未計少數股東權益前 interests 溢利(虧損) 71,078 (2,596) 少數股東權益 — 31 Net profit (loss) for the year 本年度淨溢利(虧損) 71,078 (2,565) cents	Profit (loss) before taxation	除税前溢利(虧損)		78,731	(1,525)
interests 溢利(虧損) 71,078 (2,596) Minority interests 少數股東權益 - 31 Net profit (loss) for the year 本年度淨溢利(虧損) 71,078 (2,565) cents 山 山 Earnings (loss) per share 每股盈利(虧損) 13 - basic - 基本 21.09 (2.00)	Taxation	税項	12	(7,653)	(1,071)
interests 溢利(虧損) 71,078 (2,596) Minority interests 少數股東權益 - 31 Net profit (loss) for the year 本年度淨溢利(虧損) 71,078 (2,565) cents 山 山 Earnings (loss) per share 每股盈利(虧損) 13 - basic - 基本 21.09 (2.00)	Profit (loss) before minority	未計少數股東權益前			
Minority interests少數股東權益-31Net profit (loss) for the year本年度淨溢利(虧損)71,078(2,565)cents 仙 仙 仙 山 山 山 山 一 上 - basic每股盈利(虧損) - 基本13 21.09				71,078	(2,596)
Net profit (loss) for the year 本年度淨溢利(虧損) 71,078 (2,565) cents 山 山 Earnings (loss) per share 每股盈利(虧損) 13 - basic - 基本 21.09 (2.00)	Minority interests	少數股東權益		_	
cents 仙cents 仙Earnings (loss) per share每股盈利(虧損)13- basic- 基本21.09(2.00)	-			-1.0-0	
Earnings (loss) per share 每股盈利(虧損) 13 - basic - 基本 21.09 (2.00)	Net profit (loss) for the year	—————————————————————————————————————		71,078	(2,565)
Earnings (loss) per share 每股盈利(虧損) 13 - basic - 基本 21.09 (2.00)				cents	cents
- basic - 基本 21.09 (2.00)				仙	仙
	Earnings (loss) per share	每股盈利(虧損)	13		
	– basic	- 基本		21.09	(2.00)
- diluted - 攤薄 21.04 N/A	– diluted	- 攤薄		21.04	N/A