

## Five Year Financial Summary 五年財務概要

The following is a summary of the Group's published results and assets, liabilities and minority interests, restated and reclassified as appropriate, prepared on the basis set out in notes 1 to 4 below:

本集團按下文附註1至4所述基準編製及已刊發之業績及資產、負債及少數股東權益(經適當重列及重新分類)概述如下:

### Results

### 業績

Year ended 30 April  
截至四月三十日止年度

		2003 二零零三年 HK\$'000 港幣千元	2002 二零零二年 HK\$'000 港幣千元	2001 二零零一年 HK\$'000 港幣千元	2000 二零零零年 HK\$'000 港幣千元	1999 一九九九年 HK\$'000 港幣千元 (Restated) (已予重列)
TURNOVER	營業額	208,637	255,559	300,835	233,850	239,529
PROFIT/(LOSS) BEFORE TAX	除稅前盈利/(虧損)	(171)	27,350	46,201	8,381	36,021
Tax	稅項	(5,389)	(6,047)	(7,707)	(1,588)	(4,344)
PROFIT/(LOSS) BEFORE MINORITY INTERESTS	除少數股東權益 前盈利/(虧損)	(5,560)	21,303	38,494	6,793	31,677
Minority interests	少數股東權益	(845)	(1,099)	(1,058)	—	—
NET PROFIT/(LOSS) FROM ORDINARY ACTIVITIES ATTRIBUTABLE TO SHAREHOLDERS	股東應佔 日常業務 純利/ (虧損淨額)	(6,405)	20,204	37,436	6,793	31,677

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### Assets, Liabilities and Minority Interests

### 資產、負債及少數股東權益

30 April  
於四月三十日

		2003 二零零三年 HK\$'000 港幣千元	2002 二零零二年 HK\$'000 港幣千元	2001 二零零一年 HK\$'000 港幣千元	2000 二零零零年 HK\$'000 港幣千元 (Restated) (已予重列)	1999 一九九九年 HK\$'000 港幣千元 (Restated) (已予重列)
Total assets	資產總值	1,029,733	1,068,603	1,047,271	1,090,758	850,760
Total liabilities	負債總值	(69,778)	(111,515)	(120,685)	(196,074)	(92,733)
Minority interests	少數股東權益	(7,598)	(6,753)	(5,654)	(4,596)	—
		<b>952,357</b>	<b>950,335</b>	<b>920,932</b>	<b>890,088</b>	<b>758,027</b>

Notes:

附註：

- The amounts for each of the five years ended 30 April 2003 were extracted from the audited financial statements of the Company, and where applicable, restated and reclassified to conform with the current year's presentation.
  - The consolidated balance sheet as at 30 April 1999 was extracted from the published consolidated financial statements for the year ended 30 April 1999, as restated and reclassified to conform with the prior year's presentation.
  - The consolidated financial statements for the year ended 30 April 1999 were restated to write off the pre-operating expenses in the profit and loss account, as if the pre-operating expenses had never been capitalised as assets, following the adoption of SSAP 1 (Revised) "Presentation of financial statements" and Interpretation 9 "Accounting for pre-operating costs" for the Group's accounting period beginning on 1 May 1998.
  - As at 30 April 2002, the Group adopted SSAP 9 (Revised) "Events after the balance sheet date". To comply with the revised SSAP 9, prior year adjustments have been made to reclassify the proposed final dividends for the year ended 30 April 1998 and 30 April 2000 of HK\$10,500,000 and HK\$16,469,000, respectively, which were recognised as current liabilities at the prior year end, to the proposed final dividend reserve accounts within the capital and reserves section of the balance sheet. The result of these adjustments was to reduce the current liabilities and increase the reserves previously reported as at 30 April 1998 and 30 April 2000, by HK\$10,500,000 and HK\$16,469,000, respectively.
- 截至二零零三年四月三十日止五個年度各年之數據乃摘錄自本公司之經審核財務報表，並已予重列及重新分類（倘適用），以與本年度呈報方式保持一致。
  - 於一九九九年四月三十日之綜合資產負債表乃摘錄自截至一九九九年四月三十日止年度之已刊發綜合財務報表，已予重列及重新分類，以與上年之呈報方式保持一致。
  - 截至一九九九年四月三十日止年度之綜合財務報表已予以重列，將開業前開支於損益表內抵銷，乃根據會計實務準則第1條（經修訂）「財務報表之呈列」及詮釋第9條「開業前開支之會計方法」進行，猶如該等開業前開支於本集團自一九九八年五月一日起之會計期間並未擴充為資本。
  - 於二零零二年四月三十日，本集團採納會計實務準則第9條（經修訂）「結算日後事項」。為遵從經修訂之會計實務準則第9條，已作出上年調整，以便將截至一九九八年四月三十日止年度及截至二零零零年四月三十日止年度已於上年未確認為流動負債之擬派末期股息港幣10,500,000元及港幣16,469,000元，重新分類至資產負債表資本及儲備項下擬派末期股息儲備帳目。該等調整導致先前所報一九九八年四月三十日及二零零零年四月三十日之流動負債減少而儲備相應增加，變動之數額分別為港幣10,500,000元及港幣16,469,000元。