

# 財務概要

## FINANCIAL HIGHLIGHTS

		備考合併		綜合
		截至十二月三十一日止年度 (附註1)		自二零零三年三月十三日至 二零零三年十二月三十一日期間
		Pro forma combined for the year ended 31 December (Note 1)		Consolidated for the period from 13 March 2003 to 31 December 2003
		二零零二年	二零零三年	二零零三年
		千港元	千港元	千港元
		2002	2003	2003
		HK\$'000	HK\$'000	HK\$'000
營業額	Turnover	899,450	1,070,189	543,729
經營盈利	Profit from operations	123,034	92,735	47,549
淨利潤/股東應佔盈利	Net profit/profit attributable to shareholders	72,772	49,272	23,553
每股盈利—基本 (港元) (附註2)	Earning per share – basic (HK\$) (Note 2)	0.201	0.136	0.114

		於二零零三年十二月三十一日		綜合
		Consolidated		於二零零三年十二月三十一日
		at 31 December 2003		Consolidated
				千港元
				HK\$'000
資產淨值	Net assets			984,517
少數股東權益	Minority interests			100,063
借貸淨額	Net borrowings			369,602
流動比率	Current ratio			0.99
借貸比率 (附註3)	Gearing ratio (Note 3)			67.3%
資本淨負債比率 (附註4)	Net debt to equity ratio (Note 4)			33.4%
每股資產淨值 (港元)	Net assets per share (HK\$)			2.71

### 附註:

- 本集團截至二零零三年十二月三十一日止兩個年度各個年度的備考合併損益表乃按組成本集團各公司的經審核財務報表就編製備考合併損益表而作出調整後編製，猶如緊隨於二零零三年七月二十二日集團重組及該收購完成後的集團架構於截至二零零三年十二月三十一日止兩個年度一直存在，以使備考合併損益表可與招股說明書附錄六所披露的資料作出比較。於二零零三年七月二十二日後收購的附屬公司乃根據收購會計法入賬。
- (a) 本年的每股備考盈利—基本乃按本年備考淨利潤除以招股說明書所述之集團完成了重組及該收購後的已發行股份總數362,807,461股計算，假設該等股份於截至二零零三年十二月三十一日止兩個年度一直存在。
- (b) 期間的每股盈利—基本乃按期間股東應佔盈利除以股份的加權平均數計算。加權平均數乃按財務報表附註24所載於各個日期已發行的股份數目計算。
- 借貸比率乃按銀行債務總額除以資產淨值計算。
- 資本淨負債比率乃按銀行債務總額減現金及銀行結餘及已質押銀行存款除以資產淨值計算。

### Notes:

- The pro forma combined profit and loss account of the Group for each of the two years ended 31 December 2003 has been prepared based on the audited financial statements of the companies comprising the Group after making such adjustments for the purpose of preparing the pro forma combined profit and loss account, as if the group structure immediately after the completion of the Group Reorganisation and the Acquisition on 22 July 2003 had been in existence throughout the two years ended 31 December 2003, in order for the pro forma combined profit and loss account to be comparable with that disclosed in Appendix VI to the Prospectus. Subsidiaries acquired after 22 July 2003 are accounted for using acquisition accounting.
- (a) Pro forma earnings per share – basic for the year is calculated by dividing the pro forma net profit for the year by the total number of issued shares of 362,807,461 shares after the completion of the Group Reorganisation and the Acquisition as stated in the Prospectus as if these shares had been in existence throughout the two years ended 31 December 2003.
- (b) Earnings per share – basic for the Period is calculated by dividing the profit attributable to shareholders for the Period by the weighted average number of shares, which is arrived at on basis of shares issued on the various dates as stated in note 24 to the financial statements.
- Gearing ratio is calculated by dividing total bank indebtedness by net assets.
- Net debt to equity ratio is calculated by dividing total bank indebtedness less cash and bank balances and pledged bank deposits by net assets.