目錄 CONTENTS

核數師報告		Auditors' Report	79
綜合損益表		Consolidated Profit and Loss Account	81
資產負債表		Balance Sheets	82
綜合現金流量表		Consolidated Cash Flow Statement	84
綜合股東權益變動報表		Consolidated Statement of Changes in Equity	86
賬目附註		Notes to the Accounts	87
1	主要會計政策	1 Principal accounting policies	87
2	與關連人士之交易	2 Related party transactions	97
3	營業額及收入	3 Turnover and revenue	99
4	其他收益／(支出)	4 Other income/(expense)	100
5	經營溢利	5 Operating profit	100
6	財務費用	6 Finance costs	101
7	員工成本(包括董事酬金)	7 Staff costs (including directors' emoluments)	101
8	董事及高級行政人員酬金	8 Directors' and senior executives' emoluments	101
9	稅項	9 Taxation	103
10	股東應佔溢利	10 Profit attributable to shareholders	105
11	股息	11 Dividends	105
12	每股盈利	12 Earnings per share	105
13	固定資產	13 Fixed assets	106
14	投資物業	14 Investment properties	107
15	於附屬公司之投資	15 Investment in subsidiaries	108
16	於聯營公司之投資	16 Investment in associates	113
17	長期投資	17 Long-term investments	114
18	商譽	18 Goodwill	115
19	存貨	19 Inventories	115
20	應收／應付客戶安裝合約工程	20 Due from/to customers on installation contract work	116
21	應收賬款及票據	21 Accounts and bills receivable	117
22	應收貸款	22 Loans receivable	117
23	現金及銀行存款	23 Cash and bank deposits	118
24	短期借貸	24 Short-term borrowings	118
25	應付賬款及票據	25 Accounts and bills payable	119
26	長期銀行貸款	26 Long-term bank loan	119
27	遞延稅項	27 Deferred taxation	120
28	股本	28 Share capital	121
29	認股權證	29 Warrants	122
30	購股權	30 Share options	123
31	儲備	31 Reserves	125
32	綜合現金流量表附註	32 Notes to consolidated cash flow statement	129
33	分類資料	33 Segment information	133
34	承擔	34 Commitments	136
35	或然負債	35 Contingent liabilities	137
36	退休金計劃	36 Pension schemes	137
37	銀行融資及資產抵押	37 Banking facilities and pledge of assets	138
38	賬目批准	38 Approval of accounts	138