

CONSOLIDATED INCOME STATEMENT 綜合損益表

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

		附註 NOTES	2004 千港元 HK\$'000	2003 千港元 HK\$'000 (重新編列) (As restated)
營業額	Turnover	4	1,684,460	1,809,127
銷售成本	Cost of sales		(1,334,532)	(1,421,459)
毛利	Gross profit		349,928	387,668
其他營業收入	Other operating income		56,621	62,197
銷售及分銷支出	Selling and distribution expenses		(158,592)	(166,357)
行政支出	Administrative expenses		(207,268)	(194,944)
其他營業支出	Other operating expenses	5	(7,634)	(12,922)
營業溢利	Profit from operations	6	33,055	75,642
投資淨虧損	Net investment loss	7	(79,895)	(29,849)
財務成本	Finance costs	8	(62,178)	(88,425)
所佔聯營公司業績	Share of results of associates	9	460,283	203,295
攤銷購入聯營公司引發之溢價	Amortisation of goodwill on acquisition of associates		(7,138)	(7,138)
變現購入聯營公司 引發之折讓	Realisation of negative goodwill on acquisition of associates		1,350	1,281
因出售聯營公司所變現之儲備	Realisation of reserves upon disposal of associates		(9,158)	–
購入附屬公司所產生 溢價之減值	Impairment losses recognised for goodwill on acquisition of subsidiaries		(7,600)	–
購入一間聯營公司 所產生溢價之減值	Impairment loss recognised for goodwill on acquisition of an associate		(17,189)	–
應當出售一間附屬公司部份權益之虧損	Loss on deemed partial disposal of a subsidiary		(6,085)	(944)
應當出售部份聯營公司權益之虧損	Loss on deemed partial disposal of associates		(479)	(70)
應當出售一間附屬公司之虧損	Loss on deemed disposal of a subsidiary		–	(4,008)
出售附屬公司權益之虧損	Loss on disposal of subsidiaries		–	(18)
出售聯營公司權益之收益	Gain on disposal of associates		–	1,006
除稅前溢利	Profit before taxation		304,966	150,772
稅項	Taxation	10	(80,087)	(52,684)
未計少數股東權益前溢利	Profit before minority interests		224,879	98,088
少數股東權益	Minority interests		(51,066)	(29,279)
全年純利	Net profit for the year		173,813	68,809
分配及其他變動：	Appropriations and other movements:			
股息	Dividends	11	(76,225)	(34,574)
轉入不可分派儲備賬 — 法定盈餘	Transfer to non-distributable reserves – legal surplus		(1,136)	(422)
			(77,361)	(34,996)
每股盈利	Earnings per share	12		
基本 (港仙)	Basic		32.31 cents	12.93 cents
攤薄 (港仙)	Diluted		27.84 cents	11.98 cents