

Financial

Highlights 財務摘要



財務概要及摘要 Financial Summary and Highlights



五年財務概要

以下為本集團過去五個財政年度之業績及資產與負債概要，乃摘錄自經審核財務報表：

FIVE YEAR FINANCIAL SUMMARY

A summary of the results and the assets and liabilities of the Group for the last five financial years, as extracted from the audited financial statements, is set out below:

業績 – 本集團	Results – Group	二零零四年	二零零三年	二零零二年	二零零一年	二零零零年
		2004	2003	2002	2001	2000
		港幣千元	港幣千元	港幣千元	港幣千元	港幣千元
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
營業額	Turnover	41,123	39,872	71,820	112,572	63,603
稅前溢利（虧損）	Profit (loss) before taxation	90,619	55,620	(111,711)	(105,970)	(49,139)
所得稅開支	Income tax expense	(6,696)	(237)	(52)	(106)	–
未計少數股東權益 前溢利（虧損）	Profit (loss) before minority interests	83,923	55,383	(111,763)	(106,076)	(49,139)
少數股東權益	Minority interests	471	2,103	5,782	3,260	1,048
本年度溢利（虧損） 淨額	Net profit (loss) for the year	84,394	57,486	(105,981)	(102,816)	(48,091)
資產與負債 – 本集團	Assets and Liabilities – Group					
總資產	Total assets	680,767	603,188	23,725	567,797	522,058
總負債及少數 股東權益	Total liabilities and minority interests	(27,320)	(34,142)	(29,136)	(541,283)	(400,811)
股東資金	Shareholders' equity	653,447	569,046	(5,411)	26,514	121,247



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財務摘要

FINANCIAL HIGHLIGHTS

本集團

The Group

		二零零四年 2004	二零零三年 2003	百分比變動 增加／(減少) Change in Percentage Increase/ (Decrease)
本年度	For the year			
營業額 (港幣千元)	Turnover (HK\$'000)	41,123	39,872	3
溢利淨額 (港幣千元)	Net Profit (HK\$'000)	84,394	57,486	47
每股	Per share			
每股基本盈利 (港仙)	Basic earning per share (HK Cents)	2.0	1.6	25
每股股息 (港仙)	Dividend per share (HK Cents)	1.0	0	N/A
每股資產淨值 (港幣)	NAV per share (HK\$)	0.16	0.14	14
年終	At year end			
股東資金 (港幣千元)	Shareholders' funds (HK\$'000)	653,447	569,046	15
總資產 (港幣千元)	Total assets (HK\$'000)	680,767	603,188	13
已發行股份數目	Number of shares in issue	4,120,264,902	4,120,264,902	-
年內股份價格	Share price during the year			
—最高價 (港幣)	— High (HK\$)	1.110	0.92	21
—最低價 (港幣)	— Low (HK\$)	0.345	0.34	1
財務比率	Financial ratios			
資本負債比率 = (借貸／股東資金)(%)	Gearing ratio = (Borrowings/Shareholders' funds) (%)	1.6	3.7	(57)
總資產回報率(%)	Return on total assets (%)	12.4	9.5	31
股東資金回報率(%)	Return on shareholders' fund (%)	12.9	10.1	28



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主要聯營公司

本集團兩間主要聯營公司，即浙江吉利汽車有限公司(前稱浙江吉利國潤汽車有限公司)及上海華普國潤汽車有限公司的合併業績及資產與負債概述如下：

Major Associates

A summary of the combined results and the assets and liabilities of the Group's major associates, namely Zhejiang Geely Automobile Company Limited (formerly known as Zhejiang Geely Guorun Automobile Company Limited) and Shanghai Maple Guorun Automobile Company Limited is set out below:

合併業績－主要聯營公司

Combined Results – Major Associates

		截至 二零零四年 十二月三十一日 止年度 Year ended 31 December 2004 港幣千元 HK\$'000	截至 二零零三年 十二月三十一日 止期間 Period ended 31 December 2003 港幣千元 HK\$'000
營業額	Turnover	2,311,016	1,032,004
銷售成本	Costs of sales	(1,931,075)	(872,938)
銷售稅	Sales Tax	(30,277)	(553)
毛利	Gross profit	349,664	158,513
其他淨營運收入	Other net operating income	46,629	19
分銷及銷售費用	Distribution and selling expenses	(60,075)	(58)
行政費用	Administration expenses	(111,005)	(9,299)
財務費用	Finance expenses	(10,525)	(2,868)
營運溢利	Profit from operations	214,688	146,307
非營運收入	Non-operating income	1,195	31
非營運費用	Non-operating expenses	(1,853)	(474)
稅前溢利	Profit before taxation	214,030	145,864
所得稅支出	Income tax expenses	(14,306)	(507)
未計少數股東權益前溢利	Profit before minority interests	199,724	145,357
少數股東權益	Minority interests	1,483	–
溢利淨額	Net profit	201,207	145,357
毛利率	Gross profit margin	15.1%	15.4%
淨利率	Net profit margin	8.7%	14.1%
股東資金回報率(%)	Return on shareholders' fund (%)	14.4%	12.2%
總資產回報率(%)	Return on total assets (%)	4.4%	7.1%
資本負債比率 = (借貸/股東資金)(%)	Gearing ratio = (Borrowings/Shareholders' funds) (%)	58.6%	42.7%
銷售量(輛)	Sales volume (unit)	66,057	27,594



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合併資產與負債－主要聯營公司

Combined Assets and Liabilities – Major Associates

		二零零四年 十二月三十一日 31 December 2004 港幣千元 HK\$'000	二零零三年 十二月三十一日 31 December 2003 港幣千元 HK\$'000
非流動資產	Non-current assets		
物業、廠房及設備	Property, plant and equipment	1,513,250	822,232
其他長期資產	Other long-term assets	406,337	233,380
商譽	Goodwill	189,942	–
		2,109,529	1,055,612
流動資產	Current assets		
存貨	Inventories	421,164	96,439
應收貿易賬款	Trade receivables	176,117	268,733
其他應收款項	Other receivables	1,485,108	67,181
銀行結餘及現金	Bank balances and cash	426,832	567,687
		2,509,221	1,000,040
流動負債	Current liabilities		
應付貿易賬款	Trade payables	1,284,716	230,267
銀行借貸	Bank borrowing	263,654	–
其他應付款項	Other payables	1,090,404	122,904
		2,638,774	353,171
流動資產（負債）淨值	Net current assets (liabilities)	(129,553)	646,869
		1,979,976	1,702,481
資本及儲備	Capital and reserves		
股本	Share capital	1,047,546	1,047,546
儲備	Reserves	345,082	145,357
		1,392,628	1,192,903
少數股東權益	Minority interests	35,405	–
非流動負債	Non-current liabilities		
股東貸款及 其他長期負債	Shareholder's loans and other long-term liabilities	551,943	509,578
		1,979,976	1,702,481