

賬目附註

Notes to the Accounts

1 主要會計政策

本簡明未經審核綜合中期賬目（「本賬目」），乃根據香港會計師公會所頒佈之香港會計準則第34號「中期財務報告」，以及香港聯合交易所有限公司上市規則附錄16之規定編製。

編製本賬目所採用之會計政策；與編制截至二零零四年十二月三十一日止年度之全年賬目所採用者一致，惟本集團因採納於二零零五年一月一日生效之最新／經修訂之香港財務報告準則（包括所有香港會計準則及適用詮釋（「香港會計準則詮釋、香港財務報告準則詮釋及詮釋」））而變更若干會計政策者除外。

對本集團產生重大財務影響之重大會計政策變動如下：

(i) 商譽

自二零零四年六月三十日後，本集團決定於二零零四年提早採納香港財務報告準則第3號「業務合併」、香港會計準則第36號「資產減值」及香港會計準則第38號「無形資產」。自二零零四年一月一日起，正商譽之攤銷經已終止，負商譽已即時在損益賬中確認。因此，截至二零零四年六月三十日止六個月之股東應佔溢利較二零零四年中期賬目所披露之股東應佔溢利增加港幣三億八千八百萬元。

(ii) 以股份為基礎的支付

根據香港財務報告準則第2號，購股權於派發日期之公平價值在有關權益授出期間在損益賬中攤銷。於截至二零零五年六月三十日止六個月期間，本集團並無尚未行使未有授出權益之購股權，該政策自二零零五年一月一日起採用。

1 Significant Accounting Policies

These condensed unaudited consolidated interim accounts ('the Accounts') are prepared in accordance with Hong Kong Accounting Standard ('HKAS') 34 'Interim Financial Reporting' issued by the Hong Kong Institute of Certified Public Accountants and Appendix 16 to the Listing Rules of The Stock Exchange of Hong Kong Limited.

The accounting policies used in preparation of the Accounts are consistent with those adopted in the annual accounts for the year ended 31 December 2004 except that the Group has changed some of its accounting policies following its adoption of the new / revised Hong Kong Financial Reporting Standards ('HKFRS'), including all HKAS and applicable Interpretations ('HK(SIC)-INTS, HK(IFRIC)-INTS and HK-INTS'), which came into effect on 1 January 2005.

The major changes to accounting policies which have material financial effect on the Group are summarised as follows:

(i) Goodwill

Subsequent to 30 June 2004, the Group decided to adopt early HKFRS 3 'Business Combinations' together with HKAS 36 'Impairment of Assets' and HKAS 38 'Intangible Assets' in 2004. Since 1 January 2004, amortisation of positive goodwill has been discontinued and negative goodwill has been recognised immediately in the profit and loss account. As a result, the profit attributable to shareholders for the six months ended 30 June 2004 increased by HK\$388 million as compared with that previously disclosed in the 2004 interim accounts.

(ii) Share-Based Payment

In accordance with HKFRS 2, the fair value of share options at grant date are amortised over the relevant vesting periods to the profit and loss account. The Group had no unvested share option outstanding during the six months ended 30 June 2005 and the policy has been applied from 1 January 2005 onwards.

1 主要會計政策 續

(iii) 金融工具

於二零零五年一月一日之前，本集團之衍生金融工具並未在財務報表中呈報。在採納香港會計準則第32號「金融工具：披露及呈報」以及第39號「金融工具：確認及計量」後，所有衍生金融工具均以公平價值入賬。公平價值變動之收益或虧損一般於損益賬中確認，除非衍生金融工具符合對沖交易會計。如衍生金融工具符合對沖交易會計並被指定作為現金流量對沖，則該工具之未變現收益或虧損之有效及無效部份分別在現金流量對沖儲備賬及損益賬中直接確認。與計入現金流量對沖儲備賬之現金流量對沖有效部份有關之累計收益或虧損將於對沖交易產生之收益或虧損於損益賬中確認時，同一期間在損益賬中確認。

於過往年度，長期投資以成本減去減值虧損入賬。自二零零五年一月一日起，該等投資已被重新分類為可供出售投資並以公平價值入賬，如果其公平價值不能可靠計量則以成本減去減值虧損入賬。因公平價值變動而產生之收益或虧損在投資重估儲備賬中確認。如出售投資或投資被確定減值，則先前在投資重估儲備賬中確認之累計收益或虧損將被轉入損益賬。

1 Significant Accounting Policies *continued*

(iii) Financial Instruments

Prior to 1 January 2005, derivatives of the Group were not recorded in the financial statements. Following the adoption of HKAS 32 'Financial Instruments: Disclosure and Presentation' and HKAS 39 'Financial Instruments: Recognition and Measurement', all derivatives are stated at fair value. The gain or loss on changes in fair value is recognised generally in the profit and loss account unless the derivative qualifies for hedge accounting. Where a derivative qualifies for hedge accounting and is designated as a cash flow hedge, the effective part and the ineffective part of any unrealised gain or loss on the instrument is recognised directly in cash flow hedge reserve and in the profit and loss account respectively. The cumulative gain or loss associated with the effective part of the cash flow hedge recorded in cash flow hedge reserve will be recognised in the profit and loss account in the same period or periods during which the gain or loss arising from the hedged transaction is recognised in the profit and loss account.

In prior years, investments held for long term were stated at cost less impairment losses. Since 1 January 2005, such investments have been reclassified as Available-for-Sale Investments and carried at fair value or cost less impairment loss if their fair value cannot be reliably measured. Gains and losses arising from changes in fair value are recognised in investment revaluation reserve. On the disposal of the investment or when an investment is determined to be impaired, the cumulative gain or loss previously recognised in investment revaluation reserve will be transferred to the profit and loss account.

1 主要會計政策 續

(iv) 發展中物業竣工前之預售合約

於過往年度，發展中物業之銷售，在該項發展期間內經計入或然事項之適當準備後，參照於結算日已支出之建築成本與該項發展竣工之估計總建築成本之比例及已收銷售所得款項，在損益賬中確認。

在採納詮釋第3號「收益—發展中物業竣工前之預售合約」，發展中物業之銷售收入僅在擁有權之重大風險及利益轉予買方時方可入賬。本集團認為訂約銷售之樓宇於竣工以及相關機構已頒發交付物業所需之有關許可證時，擁有權之重大風險及利益方發生轉移。

本集團已選擇不以追溯方式將詮釋第3號應用於二零零五年一月一日前訂立之竣工前預售合約。本集團將繼續沿用二零零五年一月一日前採用之會計方法計入該等合約。

(v) 租賃

在採納香港會計準則第17號「租賃」及詮釋第4號「租賃—確定香港土地租賃之租賃年期」，自用租賃土地被重新歸類為租賃土地，並以直線法按租期攤銷。發展中物業及待售物業已包括預付土地租賃費，預付土地租賃費之攤銷被撥作該發展期間之部份樓宇成本，但已落成物業則於損益賬支銷。

1 Significant Accounting Policies continued

(iv) Pre-Completion Contracts for Sales of Properties Under Development

In prior years, sales of properties under development was recognised in the profit and loss account over the course of the development by reference to the proportion of construction costs incurred to date to the estimated total construction costs to completion of the development and the extent of the sales proceeds received, after taking into account due allowance for contingencies.

Following the adoption of HK-INT 3 'Revenue - Pre-Completion Contracts for the Sale of Development Properties', revenue from sales of properties under development is only recognised when the significant risks and rewards of ownership have been transferred to the buyer. The Group considers that the significant risks and rewards of ownership are transferred when the buildings contracted for sales are completed and the relevant permits essential for the delivery of the properties have been issued by the authorities.

The Group has chosen not to apply HK-INT 3 retrospectively to pre-completion contracts entered into before 1 January 2005 and will continue to account for those contracts using the method of accounting used prior to 1 January 2005.

(v) Leases

Following the adoption of HKAS 17 'Leases' and HK-INT 4 'Leases - Determination of the Length of Lease Term in respect of Hong Kong Land Leases', leasehold land for own use is reclassified as Leasehold Land and amortised over the period of the lease on a straight line basis. Prepaid land lease is included in Properties Under Development and Properties Held For Sale, of which the amortisation of prepaid land lease is capitalised as part of the building costs during the development period but charged to the profit and loss account for completed properties.

1 主要會計政策 續

(vi) 投資物業

於過往年度，投資物業公平價值之變動在物業估值儲備中確認。該儲備之減值於損益賬支銷，其後任何增值被列入損益賬以補足先前支銷之款項。在採納香港會計準則第40號「投資物業」後，因投資物業公平價值變動而產生之收益或虧損將載於其出現之期間內之綜合損益賬內。

(vii) 遞延稅項

於二零零五年一月一日之前，重估所產生之投資物業公平價值變動之遞延稅項，乃以賬面值透過銷售收回及按其最終銷售時所適用稅率計算之基準確認。

在採納香港會計準則詮釋第21號「所得稅—收回經重估的不可折舊資產」，重估投資物業所產生之遞延稅項，乃以物業賬面值透過其持作使用收回及按利得稅率計算之基準確認。

1 Significant Accounting Policies *continued*

(vi) Investment Properties

In prior years, the change in the fair value of investment properties was recognised in the property valuation reserve. The deficit of this reserve was charged to the profit and loss account and any subsequent increases were credited to the profit and loss account up to the amount previously charged. Following the adoption of HKAS 40 'Investment Property', gains or losses arising from changes in fair value of investment properties are included in the consolidated profit and loss account in the period in which they arise.

(vii) Deferred Taxation

Prior to 1 January 2005, deferred tax on changes in fair value of investment properties arising from revaluation was recognised on the basis that the recovery of the carrying amount would be through sale and was calculated at the tax rate applicable on eventual sale.

Following the adoption of HK(SIC)-INT 21 'Income Taxes – Recovery of Revalued Non-Depreciable Assets', the deferred tax arising from revaluation of the investment properties is recognised on the basis that the recovery of the carrying amount of the properties would be through use and calculated at the profits tax rate.

1 主要會計政策 續

根據香港會計準則第8號(闡述會計政策變動對當前或過往呈報期間產生重大影響時之披露規定)，本集團已採用追溯生效之新會計政策，惟按照過渡性條款於往後採用之香港會計準則第32號、香港會計準則第39號、香港會計準則第40號及其詮釋第3號(上文提述之附註1(iii)、(iv)及(vi)除外。其影響載列如下：

1 Significant Accounting Policies *continued*

Pursuant to HKAS 8 (which outlines the disclosure requirements when a change in accounting policy has a material effect on the current and prior periods presented), the Group has applied the new accounting policies retrospectively except for HKAS 32, HKAS 39, HKAS 40 and HK-INT 3 (Notes 1(iii), (iv) and (vi) above refers) which are applied prospectively in accordance with the transitional provisions. These effects are summarised as follows:

以港幣百萬元計算	in HK\$ million	採納後之影響 Effects on adopting				合計 Total
		香港會計 準則第17號 HKAS 17	香港會計 準則詮釋 第21號 HK(SIC)- INT 21	香港會計 準則第40號 HKAS 40	香港會計 準則第32號 及第39號 HKAS 32 & 39	
對二零零四年之前期間之影響	Effects on periods prior to 2004					
租賃土地攤銷增加	Increase in amortisation of leasehold land	(81)	-	-	-	(81)
遞延稅項增加	Increase in deferred tax	-	(554)	-	-	(554)
所佔聯營公司業績減少	Decrease in share of results of associated companies	(8)	(204)	-	-	(212)
保留溢利減少	Decrease in retained profits	(89)	(758)	-	-	(847)
對二零零四年之影響	Effects on 2004					
(a) 截至二零零四年六月三十日止六個月	(a) Six months ended 30 June 2004					
租賃土地攤銷增加	Increase in amortisation of leasehold land	(3)	-	-	-	(3)
遞延稅項增加	Increase in deferred tax	-	(19)	-	-	(19)
所佔聯營公司業績減少	Decrease in share of results of an associated company	(1)	-	-	-	(1)
		(4)	(19)	-	-	(23)
(b) 截至二零零四年十二月三十一日止六個月	(b) Six months ended 31 December 2004					
租賃土地攤銷增加	Increase in amortisation of leasehold land	(3)	-	-	-	(3)
遞延稅項增加	Increase in deferred tax	-	(20)	-	-	(20)
所佔聯營公司業績減少	Decrease in share of results of an associated company	(1)	-	-	-	(1)
		(4)	(20)	-	-	(24)
截至二零零四年十二月三十一日止年度減少	Decrease for the year ended 31 December 2004	(8)	(39)	-	-	(47)
於二零零四年十二月三十一日保留溢利減少	Decrease in retained profits as at 31 December 2004	(97)	(797)	-	-	(894)

1 主要會計政策 續

1 Significant Accounting Policies *continued*

		採納後之影響 Effects on adopting				
		香港會計 準則第17號	香港會計 準則詮釋 第21號 HK(SIC)- INT 21	香港會計 準則第40號 HKAS 40	香港會計 準則第32號 及第39號 HKAS 32 & 39	合計
以港幣百萬元計算	in HK\$ million	HKAS 17	HK(SIC)- INT 21	HKAS 40	HKAS 32 & 39	Total
對二零零五年一月一日之影響	Effects on 1 January 2005					
金融工具公平價值變動減少	Decrease in fair value change of financial instruments	-	-	-	(20)	(20)
財務支出攤銷增加	Increase in amortisation of finance charges	-	-	-	(3)	(3)
稅項增加	Increase in taxation	-	-	-	(14)	(14)
所佔聯營公司投資物業 公平價值變動增加	Increase in share of fair value change of investment properties of associated companies	-	-	524	-	524
所佔聯營公司業績減少	Decrease in share of results of associated companies	-	-	-	(24)	(24)
保留溢利增加/(減少)	Increase / (decrease) in retained profits	-	-	524	(61)	463
現金流量對沖儲備減少	Decrease in cash flow hedge reserve	-	-	-	(101)	(101)
投資重估儲備增加	Increase in investment revaluation reserve	-	-	-	24	24
所佔聯營公司投資重估 儲備增加	Increase in share of investment revaluation reserve of associated companies	-	-	-	126	126
所佔聯營公司投資物業 公平價值變動減少	Decrease in share of fair value change of investment properties of associated companies	-	-	(524)	-	(524)
共同控制實體現金流量 對沖儲備減少	Decrease in cash flow hedge reserve of jointly controlled entities	-	-	-	(37)	(37)
儲備(減少)/增加	(Decrease) / increase in reserves	-	-	(524)	12	(512)
本公司股東應佔權益減少	Decrease in equity attributable to the shareholders of the Company	-	-	-	(49)	(49)
於二零零五年一月一日 本公司股東應佔權益減少	Decrease in equity attributable to the shareholders of the Company as at 1 January 2005	(97)	(797)	-	(49)	(943)
對截至二零零五年六月 三十日止期間之影響	Effects on period ended 30 June 2005					
租賃土地攤銷增加	Increase in amortisation of leasehold land	(2)	-	-	-	(2)
遞延稅項增加	Increase in deferred tax	-	(9)	-	-	(9)
金融工具公平價值變動增加	Increase in fair value change of financial instruments	-	-	-	134	134
投資物業公平價值變動及 相關遞延稅項增加	Increase in fair value change of investment properties and related deferred tax	-	(126)	561	-	435
所佔聯營公司投資物業公平 價值變動及其相關遞延 稅項增加	Increase in share of fair value change of investment properties and related deferred tax of associated companies	-	(61)	346	-	285
所佔聯營公司業績減少	Decrease in share of results of an associated company	(1)	-	-	-	(1)
期內溢利(減少)/增加	(Decrease) / increase in profit for the period	(3)	(196)	907	134	842

2 營業額及分類業務資料

以下為按主要業務分類之本集團營業額及未計財務支出淨額前綜合業務溢利，以及本集團所佔共同控制實體及聯營公司業績之分析：

2 Turnover and Segment Information

An analysis of the Group's turnover and profit from consolidated activities before net finance charges and share of results of jointly controlled entities and associated companies by principal activities are as follows:

截至二零零五年六月三十日止六個月 以港幣百萬元計算	營業額	綜合 業務溢利	所佔共同 控制實體 業績 Share of Results of Jointly Controlled Entities	所佔 聯營公司 業績 Share of Results of Results of Associated Companies	集團合計	分類 業務分配	分類 業務溢利
Six months ended 30 June 2005 in HK\$ million	Turnover	Profit from Consolidated Activities	Share of Results of Jointly Controlled Entities	Share of Results of Associated Companies	Group Total	Segment Allocations	Segment Profit
<i>按主要業務分析</i> <i>By principal activity</i>							
航空	-	-	12	484	496	-	496
Aviation	-	-	12	484	496	-	496
基礎設施	282	181	50	25	256	-	256
Civil Infrastructure	282	181	50	25	256	-	256
發電	99	79	76	(13)	142	-	142
Power Generation	99	79	76	(13)	142	-	142
信息業	608	9	31	52	92	-	92
Communications	608	9	31	52	92	-	92
物業	1,150	547	-	308	855	39	894
Property	1,150	547	-	308	855	39	894
特種鋼鐵業	6,286	584	(39)	-	545	-	545
Special Steel Manufacturing	6,286	584	(39)	-	545	-	545
銷售及分銷	5,212	192	15	1	208	(39)	169
Marketing & Distribution	5,212	192	15	1	208	(39)	169
其他	-	-	16	-	16	-	16
Others	-	-	16	-	16	-	16
投資物業公平價值變動	-	561	-	285	846	-	846
Fair Value Change of Investment Properties	-	561	-	285	846	-	846
減：一般及行政費用	-	(183)	-	-	(183)	-	(183)
Less: General & Administration Expenses	-	(183)	-	-	(183)	-	(183)
	13,637	1,970	161	1,142	3,273	-	3,273
財務支出淨額							(92)
Net Finance Charges							(92)
稅項							(248)
Taxation							(248)
期內溢利							2,933
Profit for the Period							2,933

2 營業額及分類業務資料 續

2 Turnover and Segment Information *continued*

截至二零零四年六月三十日止六個月 以港幣百萬元計算	營業額	綜合 業務溢利	所佔共同 控制實體 業績 Share of Results of Jointly Controlled Entities	所佔 聯營公司 業績 Share of Results of Associated Companies	集團合計	分類 業務分配	分類 業務溢利
Six months ended 30 June 2004 in HK\$ million	Turnover	Profit from Consolidated Activities	Share of Results of Jointly Controlled Entities	Share of Results of Associated Companies	Group Total	Segment Allocations	Segment Profit
<i>按主要業務分析</i> <i>By principal activity</i>							
航空	Aviation	–	17	517	534	–	534
基礎設施	Civil Infrastructure	260	38	29	228	–	228
發電	Power Generation	214	167	27	367	–	367
信息業	Communications	736	33	32	123	–	123
物業	Property	230	–	100	282	36	318
特種鋼鐵業	Special Steel Manufacturing	3,206	–	–	565	–	565
銷售及分銷	Marketing & Distribution	6,092	11	3	225	(36)	189
其他	Others	134	35	–	55	–	55
減：一般及行政費用	Less: General & Administration Expenses	–	–	–	(165)	–	(165)
	10,872	1,205	301	708	2,214	–	2,214
財務支出淨額	Net Finance Charges						(110)
稅項	Taxation						(158)
期內溢利	Profit for the Period						1,946

2 營業額及分類業務資料 續

以下為按地理區域劃分之本集團營業額分析：

以港幣百萬元計算	in HK\$ million	截至六月三十日止六個月 Six months ended 30 June	
		2005	2004
按地理區域分析	By geographical area		
香港	Hong Kong	4,747	3,649
中國	Mainland China	8,231	6,599
日本	Japan	265	226
其他	Others	394	398
		13,637	10,872

2 Turnover and Segment Information *continued*

An analysis of the Group's turnover by geographical area is as follows:

3 綜合業務溢利

綜合業務溢利已計入及扣除：

以港幣百萬元計算	in HK\$ million	截至六月三十日止六個月 Six months ended 30 June	
		2005	2004
計入	Crediting		
其他財務資產股息收入	Dividend income from other financial assets	99	214
投資物業公平價值變動	Change in fair value of investment properties	561	–
出售一間附屬公司溢利	Profit on disposal of a subsidiary company	360	–
扣除	Charging		
已售存貨成本	Cost of inventories sold	9,195	7,659
物業、機器及設備折舊	Depreciation of property, plant and equipment	358	279
其他財務資產攤銷之減值虧損	Impairment losses on amortisation of other financial assets	22	40
租賃土地攤銷	Amortisation of leasehold land	22	14

3 Profit from Consolidated Activities

The profit from consolidated activities is arrived at after crediting and charging:

4 財務支出淨額

4 Net Finance Charges

以港幣百萬元計算	in HK\$ million	截至六月三十日止六個月 Six months ended 30 June	
		2005	2004
財務支出	Finance charges		
利息支出	Interest expenses	277	187
其他財務支出	Other finance charges	18	14
已撥充資本之款項	Amount capitalised	(37)	(24)
金融工具之公平價值收益	Fair value gains on financial instruments	(134)	-
		124	177
財務收入	Finance income		
利息收入	Interest income	(32)	(67)
		92	110

5 稅項

5 Taxation

香港利得稅根據期內估計應課稅溢利按稅率17.5% (二零零四年：17.5%) 計算。海外稅項則根據期內估計應課稅溢利，再按本集團經營業務國家當地適用之稅率計算。稅項撥備將定期作出檢討，以反映法例、慣例及商討情況之改變。詳情如下：

Hong Kong profits tax is calculated at 17.5% (2004: 17.5%) on the estimated assessable profit for the period. Overseas taxation is calculated on the estimated assessable profit for the period at the rates of taxation prevailing in the countries in which the Group operates. Tax provisions are reviewed regularly to take into account changes in legislation, practice and status of negotiations. Details as follows:

以港幣百萬元計算	in HK\$ million	截至六月三十日止六個月 Six months ended 30 June	
		2005	2004
本期稅項	Current taxation		
香港利得稅	Hong Kong profits tax	60	61
海外稅項	Overseas taxation	57	82
遞延稅項	Deferred taxation		
投資物業公平價值變動	Change in fair value of investment properties	126	-
源自及撥回暫時差異	Origination and reversal of other temporary differences	5	15
		248	158

6 股息

以港幣百萬元計算	in HK\$ million	截至六月三十日止六個月 Six months ended 30 June	
		2005	2004
已派二零零四年末期股息：每股港幣0.70元 (二零零三年：港幣0.70元)	2004 Final dividend paid: HK\$0.70 (2003: HK\$0.70) per share	1,754	1,532
建議二零零五年中期股息：每股港幣0.30元 (二零零四年：港幣0.30元)	2005 Interim dividend proposed: HK\$0.30 (2004: HK\$0.30) per share	658	657

7 每股盈利

每股盈利乃按股東應佔溢利港幣二十七億七千三百萬元(二零零四年：港幣十七億二千八百萬元)計算。

每股盈利乃按期內已發行股份之加權平均數2,192,285,022股(二零零四年：已發行股份2,189,998,622股)計算。已攤薄每股盈利則按2,195,109,006股股份(二零零四年：2,191,283,820股股份)(即期內已發行股份之加權平均數加上在全部尚餘之購股權獲行使時將視作以無償方式發行之2,823,984股股份(二零零四年：1,285,198股股份)之加權平均數)計算。

6 Dividends

7 Earnings per Share

The calculation of earnings per share is based on profit attributable to shareholders of HK\$2,773 million (2004: HK\$1,728 million).

The basic earnings per share is based on the weighted average number of 2,192,285,022 shares in issue during the period (2004: 2,189,998,622 shares in issue). The diluted earnings per share is based on 2,195,109,006 shares (2004: 2,191,283,820 shares) which is the weighted average number of shares in issue during the period plus the weighted average number of 2,823,984 shares (2004: 1,285,198 shares) deemed to be issued at no consideration if all outstanding options had been exercised.

8.1 應收賬項、應收賬款、 按金及預付款項

以港幣百萬元計算	in HK\$ million	二零零五年	二零零四年
		六月三十日 30 June 2005	十二月三十一日 31 December 2004
應收貿易賬項	Trade debtors		
一年內	Within 1 year	1,628	1,754
一年以上	Over 1 year	63	179
		1,691	1,933
應收賬款、按金及預付款項	Accounts receivable, deposits and prepayments	2,889	2,255
		4,580	4,188

附註：

- i) 應收貿易賬項已扣除撥備；到期日按發票日期分類。
- ii) 各營業單位均按照本身情況製訂明確之信貸政策。
- iii) 應收賬款、按金及預付款項包括港幣六百萬元的衍生金融資產。

Note:

- i) Trade debtors are net of provision and the ageing is classified based on invoice date.
- ii) Each business units has a defined credit policy appropriate to its circumstances.
- iii) Accounts receivable, deposits and prepayments included derivative financial assets of HK\$6 million.

8.2 應付賬項、應付賬款、 按金及應付款項

以港幣百萬元計算	in HK\$ million	二零零五年	二零零四年
		六月三十日 30 June 2005	十二月三十一日 31 December 2004
應付貿易賬項	Trade creditors		
一年內	Within 1 year	1,634	1,608
一年以上	Over 1 year	63	94
		1,697	1,702
應付賬款、按金及應付款項	Accounts payable, deposits and accruals	3,703	3,040
		5,400	4,742

附註：

- i) 應付賬款、按金及應付款項包括港幣一千三百萬元的衍生金融負債。

Note:

- i) Accounts payable, deposits and accruals included derivative financial liabilities of HK\$13 million.

9 比較數字

為符合現時呈報形式，比較數字已作調整。

9 Comparative figures

Comparative figures have been adjusted to conform with the current presentation.