

# Financial Summary

## 財務撮要

The following is a summary of the consolidated income statement and consolidated balance sheets of Fujikon Industrial Holdings Limited ("the Company") and its subsidiaries (together "the Group"):

以下為富士高實業控股有限公司(「本公司」)及其附屬公司(統稱「本集團」)之綜合損益表及綜合資產負債表之撮要：

### CONSOLIDATED INCOME STATEMENT

### 綜合損益表

		2006 二零零六年 HK\$'000 千港元	2005 二零零五年 HK\$'000 千港元 (As restated) (重列)	2004 二零零四年 HK\$'000 千港元	2003 二零零三年 HK\$'000 千港元	2002 二零零二年 HK\$'000 千港元
Turnover	營業額	1,089,078	931,951	602,149	485,745	506,482
Cost of sales	銷售成本	(837,930)	(728,506)	(469,215)	(346,206)	(347,675)
Gross profit	毛利	251,148	203,445	132,934	139,539	158,807
Other revenues	其他收入	3,665	1,834	2,883	3,095	3,808
Distribution and selling expenses	分銷及銷售支出	(32,868)	(29,221)	(27,260)	(18,364)	(19,390)
General and administrative expenses	一般及行政支出	(112,374)	(94,277)	(77,457)	(83,304)	(72,623)
Operating profit	經營溢利	109,571	81,781	31,100	40,966	70,602
Finance costs	融資成本	(2,538)	(1,182)	(1,912)	(1,613)	(817)
Profit before taxation	除稅前溢利	107,033	80,599	29,188	39,353	69,785
Taxation	稅項	(14,545)	(12,004)	(5,247)	(6,078)	(13,495)
Profit for the year	年度溢利	92,488	68,595	23,941	33,275	56,290
Attributable to:	歸屬：					
Equity holders of the Company	本公司股權持有人	85,760	66,269	21,835	33,168	56,423
Minority interests	少數股東權益	6,728	2,326	2,106	107	(133)
		92,488	68,595	23,941	33,275	56,290

Comparative figures for the year ended 31 March 2005 have been restated to reflect the adoption of the new/revised HKFRS (Note 2 to the consolidated financial statements) which is effective for accounting periods commencing on or after 1 April 2005. The comparative figures for the three years ended 31 March 2002, 2003 and 2004 have not been restated as the directors are of the opinion that it is impracticable to do so.

截至二零零五年三月三十一日止年度之比較數字已重列，以反映採納新訂／經修訂香港財務報告準則(綜合財務報表之附註2)之影響，新訂／經修訂香港財務報告準則於二零零五年四月一日開始之會計期間開始生效。截至二零零二年、二零零三年及二零零四年三月三十一日止三個年度之比較數字並未予以重列，此乃由於董事認為此舉並無實際作用。

CONSOLIDATED BALANCE SHEETS

綜合資產負債表

		2006 二零零六年 HK\$'000 千港元	2005 二零零五年 HK\$'000 千港元 (As restated) (重列)	2004 二零零四年 HK\$'000 千港元	2003 二零零三年 HK\$'000 千港元	2002 二零零二年 HK\$'000 千港元
<b>Non-current assets</b>	<b>非流動資產</b>					
Property, plant and equipment	物業、廠房及設備	204,116	168,514	181,460	179,351	147,257
Investment properties	投資物業	4,180	-	-	-	-
Leasehold land and land use rights	租賃土地及 土地使用權	21,156	22,046	-	-	-
Other long term assets	其他長期資產	-	-	600	600	600
Interests in jointly controlled entities	於共同控制實體 之權益	-	354	-	-	-
Long-term investments	長期投資	-	23,858	35,539	38,077	26,896
Available-for-sale financial assets	可供出售金融資產	7,215	-	-	-	-
Other financial assets at fair value through profit or loss	按公平值列賬而 其變動計入 損益表之其他 金融資產	9,370	-	-	-	-
Deferred tax assets	遞延稅項資產	17	1,555	-	-	-
<b>Total non-current assets</b>	<b>非流動資產總額</b>	<b>246,054</b>	<b>216,327</b>	<b>217,599</b>	<b>218,028</b>	<b>174,753</b>
<b>Current assets</b>	<b>流動資產</b>					
Inventories	存貨	211,399	104,299	88,479	65,303	48,482
Trade receivables	應收貨款	206,381	144,996	105,194	57,218	57,283
Prepayment, deposits and other receivables	預付款項、按金 及其他應收款項	24,270	9,571	9,455	6,400	7,708
Other investments	其他投資	-	-	-	729	1,537
Pledged bank deposits	已抵押銀行存款	-	-	142	31,584	2,176
Derivative financial instruments	衍生金融工具	495	-	-	-	-
Cash and bank deposits	現金及銀行存款	65,354	93,821	73,587	102,039	133,555
<b>Total current assets</b>	<b>流動資產總額</b>	<b>507,899</b>	<b>352,687</b>	<b>276,857</b>	<b>263,273</b>	<b>250,741</b>
<b>Current liabilities</b>	<b>流動負債</b>					
Trade payables	應付貨款	(193,165)	(105,610)	(85,348)	(51,031)	(49,271)
Accruals and other payables	應計及其他 應付款項	(67,840)	(51,740)	(36,746)	(33,768)	(44,150)
Current income tax liabilities	當期所得稅負債	(10,148)	(10,972)	(1,064)	(1,068)	(6,346)
Bank borrowings	銀行貸款	(51,053)	(38,185)	(49,985)	(69,281)	(9,346)
<b>Total current liabilities</b>	<b>流動負債總額</b>	<b>(322,206)</b>	<b>(206,507)</b>	<b>(173,143)</b>	<b>(155,148)</b>	<b>(109,113)</b>
<b>Net current assets</b>	<b>流動負債淨額</b>	<b>185,693</b>	<b>146,180</b>	<b>103,714</b>	<b>108,125</b>	<b>141,628</b>
<b>Total assets less current liabilities</b>	<b>資產總值減 流動負債</b>	<b>431,747</b>	<b>362,507</b>	<b>321,313</b>	<b>326,153</b>	<b>316,381</b>

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Non-current liabilities	非流動負債					
Bank borrowings	銀行借貸	(10,245)	(3,733)	(2,460)	(5,741)	–
Deferred tax liabilities	遞延稅項負債	(1,270)	(2,226)	(3,759)	(3,829)	(3,895)
Total non-current liabilities	非流動負債總額	(11,515)	(5,959)	(6,219)	(9,570)	(3,895)
Net assets	資產淨值	420,232	356,548	315,094	316,583	312,486
Equity	股權					
Capital and reserves attributable to the Company's equity holders	歸屬本公司 股權持有人之 股本及儲備					
Share capital	股本	37,502	36,889	36,889	36,745	35,960
Reserves	儲備					
– Proposed dividends	– 建議股息	18,786	27,830	16,600	16,590	16,600
– Others	– 其他	343,881	278,494	249,126	251,347	248,132
		400,169	343,213	302,615	304,682	300,692
Minority interests	少數股東權益	20,063	13,335	12,479	11,901	11,794
Total equity	權益合計	420,232	356,548	315,094	316,583	312,486

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於二零零五年三月三十一日之比較數字已重列，以反映採納新訂／經修訂香港財務報告準則（綜合財務報表之附註2）之影響，新訂／經修訂香港財務報告準則於二零零五年四月一日開始之會計期間開始生效。於二零零二年、二零零三年及二零零四年三月三十一日之比較數字並未予以重列，此乃由於董事認為此舉並無實際作用。