

# Consolidated Income Statement |

For the year ended 31 March 2006

	Notes	2006 HK\$'000	2005 HK\$'000 (Restated)
<b>Revenue</b>	5	<b>52,901</b>	48,467
Cost of sales		<b>(31,178)</b>	(44,732)
<b>Gross profit</b>		<b>21,723</b>	3,735
Gains arising on initial recognition of biological assets at fair value less estimated point-of-sale costs		<b>20,451</b>	–
Other income	5	<b>4,517</b>	2,375
Selling and distribution costs		<b>(3,055)</b>	(273)
Administrative expenses		<b>(29,287)</b>	(12,668)
Equity-settled share options expenses		<b>(30,532)</b>	–
Other operating expenses		<b>(7,707)</b>	(4,821)
Gain on disposal of subsidiaries		<b>3,017</b>	–
Impairment loss on available-for-sale financial assets/short term investment		–	(3,517)
Write-back of impairment loss on property, plant and equipment		<b>2,740</b>	–
<b>Loss from operating activities</b>	7	<b>(18,133)</b>	(15,169)
Finance costs	8	<b>(2,120)</b>	(2,998)
Share of losses of associates		–	(3,292)
Impairment loss on interests in associates		–	(5,650)
Loss on deemed partial disposal of interests in associates	16	–	(2,693)
<b>Loss before taxation</b>		<b>(20,253)</b>	(29,802)
Taxation	9	<b>(4,757)</b>	(1,185)
<b>Loss for the year</b>		<b>(25,010)</b>	(30,987)
<b>Attributable to:</b>			
Equity holders of the Company		<b>(38,590)</b>	(29,269)
Minority interests		<b>13,580</b>	(1,718)
<b>Loss for the year</b>		<b>(25,010)</b>	(30,987)
<b>Loss per share attributable to equity holders of the Company during the year</b>	11	<b>HK cents</b>	<b>HK cents</b>
Basic		<b>(7)</b>	(7)
Diluted		<b>N/A</b>	N/A