

FINANCIAL SUMMARY

The following is a summary of the published results of the Group for the five years ended 31st March, 2001, which have been prepared on the basis set out in Note 1 below.

RESULTS

	2001	2000	1999	1998	1997
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
TURNOVER	<u>48,478</u>	<u>132,606</u>	<u>82,385</u>	<u>142,456</u>	<u>58,039</u>
PROFIT BEFORE TAXATION	12,793	41,584	31,211	81,403	29,211
Taxation	<u>(1,988)</u>	<u>(6,060)</u>	<u>(175)</u>	<u>(11,356)</u>	<u>(4,403)</u>
PROFIT ATTRIBUTABLE TO SHAREHOLDERS	<u>10,805</u>	<u>35,524</u>	<u>31,036</u>	<u>70,047</u>	<u>24,808</u>

Note:

- Pursuant to the Reorganisation in preparation for the listing of the Company's shares on The Stock Exchange of Hong Kong Limited, the Company acquired the entire issued share capital of Optima Worldwide Investment Limited ("Optima") on 11th September, 1998, and consequently became the holding company of the Group. Prior to the Reorganisation, Optima was the holding company of the Group. The Company and its subsidiaries resulting from the Reorganisation have been regarded as a continuing group. Accordingly, the Reorganisation has been accounted for on the basis of merger accounting, under which the consolidated financial statements have been prepared as if this Company had been the holding company of the other companies comprising the Group throughout the year ended 31st March, 1999 rather than from the date on which the Reorganisation was completed. The comparative figures for the years ended 31st March, 1997 and 1998 represent the consolidated financial statements of Optima and its subsidiaries, and were extracted from the Company's prospectus dated 25th September, 1998. The figures for the years ended 31st March, 1999, 2000 and 2001 are those extracted from the Company's published audited consolidated income statement.

ASSETS AND LIABILITIES

As the Company was incorporated on 23rd July, 1998, only published audited consolidated balance sheets for the Group as at 31st March, 1999, 2000 and 2001 are extracted below.

	2001	2000	1999
	HK\$'000	HK\$'000	HK\$'000
ASSETS	289,137	465,016	345,498
LIABILITIES	<u>(27,946)</u>	<u>(238,566)</u>	<u>(150,725)</u>
SHAREHOLDERS' EQUITY	<u>261,191</u>	<u>226,450</u>	<u>194,773</u>