

# CONSOLIDATED PROFIT AND LOSS ACCOUNT

Year ended 31 March 2001

|  | Notes | 2001<br>HK\$'000 | 2000<br>HK\$'000 |
|--|-------|------------------|------------------|
| TURNOVER   | 3     | <b>42,910</b>    | 68,167           |
| Cost of sales  |       | <b>(39,451)</b>  | (99,627)         |
| Gross profit/(loss)  |       | <b>3,459</b>     | (31,460)         |
| Other revenue  | 3     | <b>4,121</b>     | 3,052            |
| Gain on disposal of subsidiaries   |       | <b>6,090</b>     | —                |
| Selling and distribution costs   |       | <b>(752)</b>     | (11,344)         |
| Administrative expenses  |       | <b>(9,373)</b>   | (14,981)         |
| Other operating expenses   |       | <b>(1,009)</b>   | (4,286)          |
| PROFIT/(LOSS) FROM OPERATING ACTIVITIES                                    | 4     | <b>2,536</b>     | (59,019)         |
| Finance costs  | 7     | <b>(6,311)</b>   | (9,764)          |
| LOSS BEFORE TAX  |       | <b>(3,775)</b>   | (68,783)         |
| Tax  | 8     | <b>4,500</b>     | —                |
| NET PROFIT/(LOSS) FROM ORDINARY ACTIVITIES<br>ATTRIBUTABLE TO SHAREHOLDERS | 9     | <b>725</b>       | (68,783)         |
| Dividend   | 10    | <b>—</b>         | —                |
| NET PROFIT/(LOSS) FOR THE YEAR   | 25    | <b>725</b>       | (68,783)         |
| EARNINGS/(LOSS) PER SHARE  | 11    |                  |                  |
| Basic, HK cents  |       | <b>0.03</b>      | (12.94)          |
| Diluted, HK cents  |       | <b>0.03</b>      | N/A              |

Other than the net profit/(loss) from ordinary activities attributable to shareholders for the year, the Group had no recognised gains or losses. Accordingly, a consolidated statement of recognised gains and losses is not presented in the financial statements.