

C CONSOLIDATED PROFIT AND LOSS ACCOUNT

Year ended 31 May 2001

	Notes	2001 HK\$'000	2000 HK\$'000
TURNOVER	4	235,359	176,243
Cost of sales		<u>(123,492)</u>	<u>(87,085)</u>
GROSS PROFIT		111,867	89,158
Other revenue		1,345	–
Selling and distribution costs		(35,427)	(11,782)
Administrative expenses		(10,563)	(5,943)
Other operating expenses		<u>(17,555)</u>	<u>–</u>
PROFIT BEFORE TAX	5	49,667	71,433
Tax	7	<u>(9,132)</u>	<u>(5,384)</u>
PROFIT BEFORE MINORITY INTERESTS		40,535	66,049
Minority interests		<u>(440)</u>	<u>(584)</u>
NET PROFIT FROM ORDINARY ACTIVITIES ATTRIBUTABLE TO SHAREHOLDERS	8, 20	<u><u>40,095</u></u>	<u><u>65,465</u></u>
DIVIDENDS	9	<u>–</u>	<u>38,400</u>
EARNINGS PER SHARE	10		
Basic		<u>HK2.1 cents</u>	<u>HK3.8 cents</u>
Diluted		<u>N/A</u>	<u>N/A</u>