

# CONSOLIDATED PROFIT AND LOSS ACCOUNT

For the year ended 31 December 2001

	Note	2001 HK\$'000	As previously reported 2000 HK\$'000	As restated 2000 HK\$'000
Turnover	2	348,150	267,368	267,368
Cost of sales		(240,820)	(105,285)	(105,285)
Gross profit		107,330	162,083	162,083
Other revenues	2	3,372	3,878	3,878
Gain on disposal of interests in subsidiaries (net)		246,127	—	—
Provision for impairment of investments in securities and associates		(118,806)	(10,000)	(10,000)
Realised and unrealised gain on investments in securities (net)		—	48,400	48,400
Distribution costs		(1,640)	(3,264)	(3,264)
General and administrative expenses		(162,600)	(132,894)	(132,894)
Operating profit before provision for impairment of goodwill		73,783	68,203	68,203
Provision for impairment of goodwill on adoption of SSAP 31	3	(21,680)	—	(431,931)
Operating profit/(loss)	4	52,103	68,203	(363,728)
Finance costs	5	(3,112)	(4,269)	(4,269)
Share of losses less profits of associated companies		(5,884)	4,083	4,083
<b>Profit/(loss) before taxation</b>		43,107	68,017	(363,914)
<b>Taxation</b>	6	(2,687)	(3,307)	(3,307)
<b>Profit/(loss) after taxation</b>		40,420	64,710	(367,221)
<b>Minority interests</b>		(5,384)	1,722	1,722
<b>Profit/(loss) attributable to shareholders</b>	7	35,036	66,432	(365,499)
<b>Dividends</b>	8	14,320	34,399	34,399
<b>Basic earnings/(loss) per share</b>	9	3.06 cents	6.90 cents	(37.98) cents