

### A CONSOLIDATED PROFIT AND LOSS ACCOUNT – FOR THE YEAR ENDED 31ST MARCH

	2002	Restated 2001	Restated 2000	Restated 1999	Restated 1998
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
Turnover	<b>476,189</b>	448,547	430,126	431,972	446,033
Operating profit	<b>24,479</b>	23,409	24,540	30,118	45,871
Finance costs	<b>-</b>	-	(29)	-	-
Profit before taxation	<b>24,479</b>	23,409	24,511	30,118	45,871
Taxation	<b>(4,279)</b>	(3,949)	(4,167)	(2,284)	(7,530)
Profit after taxation	<b>20,200</b>	19,460	20,344	27,834	38,341
Minority interests	<b>-</b>	-	-	(86)	(2,599)
Profit attributable to shareholders	<b>20,200</b>	19,460	20,344	27,748	35,742
Earnings per share – cents	<b>10.3</b>	9.9	10.4	14.1	18.2
Dividend per share – cents	<b>6</b>	6	N/A	N/A	N/A

### B CONSOLIDATED BALANCE SHEET – AS AT 31ST MARCH

	2002 HK\$'000	Restated 2001 HK\$'000	Restated 2000 HK\$'000	Restated 1999 HK\$'000	Restated 1998 HK\$'000
<b>Assets</b>					
Intangible assets	41,400	46,000	50,600	55,200	59,800
Fixed assets	186,101	185,567	165,038	163,188	172,209
Other current and non-current assets	29,481	27,879	27,424	28,364	35,457
Cash and bank balances	80,918	65,330	54,975	66,596	60,775
<b>Total assets</b>	<b>337,900</b>	<b>324,776</b>	<b>298,037</b>	<b>313,348</b>	<b>328,241</b>
<b>Liabilities</b>					
<b>Cake coupon liabilities</b>					
Current	45,010	49,553	48,069	45,723	50,106
Non-current	90,159	93,006	87,988	80,699	88,613
Other current and non-current liabilities	61,958	44,964	50,153	45,445	57,875
Minority interests	–	–	–	–	12,646
<b>Total liabilities</b>	<b>197,127</b>	<b>187,523</b>	<b>186,210</b>	<b>171,867</b>	<b>209,240</b>
<b>Shareholders' equity</b>	<b>140,773</b>	<b>137,253</b>	<b>111,827</b>	<b>141,481</b>	<b>119,001</b>

The results, assets and liabilities of the Group for each of the four years ended 31st March 2001 have been prepared on the basis as set out in note 1 to the accounts on page 28 by regarding the Company as having been the holding company of the Group from the earliest period presented.

The comparative figures for the four years ended 31st March 2001 have been restated as a result of the adoption of Statement of Standard Accounting Practice ("SSAP") 9 (revised) "Events after the balance sheet date" and SSAP 29 "Intangible assets" issued by the Hong Kong Society of Accountants. Details of the accounting policies are set out in note 2(p) and note 2(e)(ii) to the accounts respectively.