



Consolidated Profit and Loss Account

Year ended 31 March 2002

	Notes	2002 HK\$'000	2001 HK\$'000 (Restated)
TURNOVER	5	72,429	42,910
Cost of sales		(64,925)	(39,451)
Gross profit		7,504	3,459
Other revenue and gains	5	10,067	2,100
Gain on disposal of subsidiaries		–	6,090
Selling and distribution costs		(1,756)	(752)
Administrative expenses		(15,274)	(9,373)
Other operating expenses		(1,374)	(1,009)
PROFIT/(LOSS) FROM OPERATING ACTIVITIES	6	(833)	515
Finance costs	9	(1,973)	(6,311)
Share of profits of associates		19,670	–
Amortisation of goodwill	17	(2,565)	–
		17,105	–
PROFIT/(LOSS) BEFORE TAX		14,299	(5,796)
Tax	10	268	4,500
PROFIT/(LOSS) BEFORE MINORITY INTERESTS		14,567	(1,296)
Minority interests		(163)	–
NET PROFIT/(LOSS) FROM ORDINARY ACTIVITIES ATTRIBUTABLE TO SHAREHOLDERS	11, 28	14,404	(1,296)
DIVIDEND			
Proposed final	12	3,708	–
EARNINGS/(LOSS) PER SHARE			
Basic, HK cents	13	0.22	(0.06)
Diluted, HK cents		0.22	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.