

## Consolidated Profit and Loss Account

For the year ended 31st March, 2002

	<i>Note</i>	<b>2002</b> <b>HK\$'000</b>	Restated 2001 HK\$'000
TURNOVER	2	<b>765,367</b>	914,473
COST OF SALES		<u><b>(661,824)</b></u>	<u>(785,478)</u>
GROSS PROFIT		<b>103,543</b>	128,995
OTHER OPERATING INCOME		<b>7,254</b>	37,162
DISTRIBUTION AND SELLING COSTS		<b>(90,720)</b>	(107,618)
ADMINISTRATIVE EXPENSES		<b>(27,654)</b>	(32,165)
OTHER OPERATING EXPENSES		<u><b>(857)</b></u>	<u>(4,563)</u>
OPERATING (LOSS)/PROFIT BEFORE FINANCE COSTS	3	<b>(8,434)</b>	21,811
FINANCE COSTS	4	<u><b>(7,924)</b></u>	<u>(12,245)</u>
OPERATING (LOSS)/PROFIT		<b>(16,358)</b>	9,566
SHARE OF LOSS OF AN ASSOCIATED COMPANY		<u><b>(297)</b></u>	<u>(124)</u>
(LOSS)/PROFIT BEFORE TAXATION		<b>(16,655)</b>	9,442
TAXATION	5	<u><b>578</b></u>	<u>(400)</u>
(LOSS)/PROFIT AFTER TAXATION		<b>(16,077)</b>	9,042
MINORITY INTERESTS		<u><b>13</b></u>	<u>(19)</u>
(LOSS)/PROFIT ATTRIBUTABLE TO SHAREHOLDERS	6, 22	<u><u><b>(16,064)</b></u></u>	<u><u>9,023</u></u>
DIVIDEND	7	<u><u><b>—</b></u></u>	<u><u>2,175</u></u>
<i>(Loss)/profit for the year retained by:</i>			
Company and subsidiaries		<b>(15,767)</b>	9,147
Associated company		<u><b>(297)</b></u>	<u>(124)</u>
		<u><u><b>(16,064)</b></u></u>	<u><u>9,023</u></u>
(LOSS)/EARNINGS PER SHARE	8	<u><u><b>(3.7 cents)</b></u></u>	<u><u>2.1 cents</u></u>