

# FIVE YEARS' FINANCIAL SUMMARY

A summary of the published results and of the assets, liabilities and minority interests of the Group, as prepared on the basis described in notes 1 and 2 below and extracted from the audited financial statements and reclassified as appropriate, is set out below. Certain amounts in the five year financial summary have been adjusted to take into account the effects of the revision in Hong Kong Statement of Standard Accounting Practice ("SSAP") 9 "Events after the balance sheet date" affecting dividends. The effect of this revised SSAP is that a prior year adjustment has been made to reclassify the proposed final dividend of HK\$8,400,000 for the year ended 31 May 2000, which was recognised as a current liability at that year end, to the proposed final dividend reserve account within the capital and reserves section of the balance sheet. The result of this has been to reduce both the Company's and the Group's current liabilities and increase the reserves previously reported as at 31 May 2000 by HK\$8,400,000.

## Results

	Year ended 31 May				
	2002 HK\$'000	2001 HK\$'000	2000 HK\$'000	1999 HK\$'000	1998 HK\$'000
Turnover	<u>280,066</u>	<u>235,359</u>	<u>176,243</u>	<u>113,438</u>	<u>72,666</u>
Profit before tax	29,155	49,667	71,433	40,972	21,733
Tax	<u>(7,535)</u>	<u>(9,132)</u>	<u>(5,384)</u>	<u>(218)</u>	<u>(995)</u>
Profit before minority interests	21,620	40,535	66,049	40,754	20,738
Minority interests	<u>(293)</u>	<u>(440)</u>	<u>(584)</u>	<u>(404)</u>	<u>(60)</u>
Net profit from ordinary activities attributable to shareholders	<u>21,327</u>	<u>40,095</u>	<u>65,465</u>	<u>40,350</u>	<u>20,678</u>

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## Assets, liabilities and minority interests

	2002 HK\$'000	As at 31 May		
		2001 HK\$'000	2000 HK\$'000 (Restated)	1999 HK\$'000
Non-current assets	<b>96,522</b>	41,271	32,294	24,116
Current assets	<b>229,556</b>	189,838	125,118	57,484
<b>Total assets</b>	<b>326,078</b>	231,109	157,412	81,600
Current liabilities	<b>(105,152)</b>	(55,609)	(63,615)	(31,248)
Non-current liabilities	<b>(26,500)</b>	—	—	—
<b>Total liabilities</b>	<b>(131,652)</b>	(55,609)	(63,615)	(31,248)
Minority interests	<b>(1,933)</b>	(1,549)	(1,050)	(466)
	<b>192,493</b>	173,951	92,747	49,886

### Notes:

1. The summary of the combined results for each of the two years ended 31 May 1999 was extracted from the Company's prospectus dated 14 July 2000. The summary of the combined results of the Group for the three years ended 31 May 2000 included the results of the Company and its subsidiaries as if the current structure of the Group had been in existence throughout these financial years.
2. The only published consolidated/combined balance sheets of the Group that have been prepared to date are those as at 31 May 1999, 2000, 2001 and 2002. The combined balance sheets of the Group as at 31 May 1999 and 2000 were extracted from the published pro forma financial statements for the year ended 31 May 2000 and were prepared on the basis as if the Group had been in existence as at 31 May 1999 and 2000.