

# Consolidated Profit and Loss Account

Period from 1 October 2001 to 31 December 2002

|   | Notes | Period from<br>1 October 2001<br>to 31 December<br>2002<br>HK\$'000 | Year ended<br>30 September<br>2001<br>HK\$'000<br>(Restated) |
|---|-------|---|--|
| TURNOVER  | 6     | 2,173,480   | 2,325,666  |
| Cost of sales   |       | (1,545,306)   | (1,656,376)  |
| Gross profit  |       | 628,174   | 669,290  |
| Other revenue and gains   |       | 36,434  | 29,925   |
| Selling and distribution expenses   |       | (301,760)   | (234,041)  |
| Administrative expenses   |       | (343,366)   | (306,360)  |
| PROFIT FROM OPERATING ACTIVITIES  | 7     | 19,482  | 158,814  |
| Finance costs   | 8     | (37,171)  | (37,604)   |
| Impairment of goodwill  |       | –   | (58,672)   |
| Loss on disposal of subsidiaries, associates and<br>jointly-controlled entity                             |       | (6,672)   | –  |
| Write back of provision/(provision) of investments in and<br>amounts due from jointly-controlled entities |       | 3,284   | (14,003)   |
| Share of profits and losses of:   |       |   |  |
| Jointly-controlled entities   |       | 1,100   | 1,182  |
| Associates  |       | (1,016)   | 2,009  |
| PROFIT/(LOSS) BEFORE TAX  |       | (20,993)  | 51,726   |
| Tax   | 11    | (1,687)   | (6,892)  |
| PROFIT/(LOSS) BEFORE MINORITY INTERESTS   |       | (22,680)  | 44,834   |
| Minority interests  |       | (727)   | (716)  |
| NET PROFIT/(LOSS) FROM ORDINARY ACTIVITIES<br>ATTRIBUTABLE TO SHAREHOLDERS                                | 12    | (23,407)  | 44,118   |
| DIVIDENDS   | 13    |   |  |
| Interim   |       | 6,481   | 21,834   |
| Proposed final  |       | 3,249   | 24,955   |
|   |       | 9,730   | 46,789   |
| EARNINGS/(LOSS) PER SHARE   | 14    |   |  |
| Basic   |       | (7.4 cents)   | 14.1 cents   |
| Diluted   |       | N/A   | 13.7 cents   |