

CONSOLIDATED PROFIT AND LOSS ACCOUNT

Period from 1 October 2001 to 31 December 2002

	Notes	Period from 1 October 2001 to 31 December 2002 HK\$'000	Year ended 30 September 2001 HK\$'000
TURNOVER	9	106,385	84,183
Cost of sales		(88,164)	(98,704)
Gross profit/(loss)		18,221	(14,521)
Other revenue		2,760	5,522
Administrative and selling expenses		(25,079)	(25,838)
Other operating expenses		(2,603)	(4,864)
Impairment of fixed assets	19	(9,985)	-
LOSS FROM OPERATING ACTIVITIES	10	(16,686)	(39,701)
Net gain attributable to the Group Restructuring	11	119,472	-
Finance costs	12	(3,093)	(5,252)
PROFIT/(LOSS) BEFORE TAX		99,693	(44,953)
Tax	15	(1,000)	-
PROFIT/(LOSS) BEFORE MINORITY INTERESTS		98,693	(44,953)
Minority interests		(535)	-
NET PROFIT/(LOSS) FROM ORDINARY ACTIVITIES ATTRIBUTABLE TO SHAREHOLDERS	16	98,158	(44,953)
DIVIDEND	17	-	-
EARNINGS/(LOSS) PER SHARE	18		
Basic		1.75 cents	(7.13) cents
Diluted		1.15 cents	N/A