

# Five Years' Financial Summary

	Year ended 31 December 2003 HK\$'000 (Note 3)	Nine months ended 31 December 2002 HK\$'000 (Note 3)	Year ended 31 March 2002 HK\$'000 (Note 2)	2001 HK\$'000 (Notes 2 & 4)	2000 HK\$'000 (Notes 1 & 4)
<b>RESULTS</b>					
TURNOVER	<b>400,708</b>	230,497	252,492	300,215	211,540
Cost of sales	<b>(272,580)</b>	(162,426)	(177,194)	(191,402)	(139,581)
Gross profit	<b>128,128</b>	68,071	75,298	108,813	71,959
Other revenue, net	<b>10,891</b>	5,010	6,293	4,509	2,596
Selling and distribution costs	<b>(18,776)</b>	(10,051)	(11,361)	(8,652)	(7,920)
Administrative expenses	<b>(48,231)</b>	(23,182)	(16,890)	(13,962)	(12,648)
Other operating expenses, net	<b>(12,781)</b>	(6,601)	(11,213)	(9,309)	(6,265)
PROFIT FROM OPERATING ACTIVITIES	<b>59,231</b>	33,247	42,127	81,399	47,722
Finance costs	<b>(10,142)</b>	(5,069)	(7,121)	(9,876)	(7,990)
PROFIT BEFORE TAX	<b>49,089</b>	28,178	35,006	71,523	39,732
Tax	<b>(5,281)</b>	(2,003)	(3,219)	(6,257)	(3,567)
PROFIT BEFORE MINORITY INTERESTS	<b>43,808</b>	26,175	31,787	65,266	36,165
Minority interests	<b>(484)</b>	(650)	(1,340)	—	194
NET PROFIT FROM ORDINARY ACTIVITIES ATTRIBUTABLE TO SHAREHOLDERS	<b>43,324</b>	25,525	30,447	65,266	36,359

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## ASSETS, LIABILITIES AND MINORITY INTERESTS

	As at 31 December			As at 31 March	
	2003	2002	2002	2001	2000
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
	(Note 3)	(Note 3)	(Note 2)	(Notes 2 & 4)	(Notes 1 & 4)
		(Restated)	(Restated)	(Restated)	(Restated)
TOTAL ASSETS	<b>405,482</b>	332,962	338,251	263,795	144,457
TOTAL LIABILITIES	<b>(211,736)</b>	(158,133)	(147,514)	(93,821)	(121,339)
MINORITY INTERESTS	<b>(10,905)</b>	(12,006)	(10,235)	—	(5,294)
	<b>182,841</b>	162,823	180,502	169,974	17,824

### Notes:

1. The Company was incorporated in Bermuda on 8 August 2000 and became the holding company of the companies now comprising the Group on 5 December 2000. The above financial summaries of the results, assets, liabilities and minority interests of the Group for the year ended 31 March 2000 have been extracted from the Company's prospectus dated 11 December 2000 when the listing of the Company's shares was sought on the main board of The Stock Exchange of Hong Kong Limited, and adjusted for the effects of the revised SSAP 12, as detailed in note 2 to the financial statements.
2. The results and the assets, liabilities and minority interests of the Group for the two years ended 31 March 2002 have been extracted from the Company annual report of 2001 and 2002, and adjusted for the effects of the revised SSAP 12, as detailed in note 2 to the financial statements.
3. The results and the assets, liabilities and minority interests of the Group for the nine months ended 31 December 2002 and year ended 31 December 2003 have been extracted from the consolidated profit and loss account and the consolidated balance sheet as set out on pages 20 to 22 of the annual report.
4. The financial summary of the Group, which is presented for information only, has been prepared on the basis that the structure and business activities of the Group immediately after the completion of the group reorganisation had been in existence throughout the two years ended 31 March 2001.