

		2003	2002
	<i>Notes</i>	HK\$'000	Restated HK\$'000
Turnover	4	109,440	130,369
Cost of sales		<u>(77,127)</u>	<u>(117,239)</u>
Gross profit		32,313	13,130
Other revenue	6	2,449	3,049
Distribution costs		(11,328)	(20,249)
Provision for doubtful debts		(16,783)	(30,662)
Administrative expenses		<u>(14,636)</u>	<u>(16,600)</u>
Loss from operations	7	(7,985)	(51,332)
Finance costs	10	<u>(279)</u>	<u>(520)</u>
Loss before taxation		(8,264)	(51,852)
Taxation	11	<u>(1,272)</u>	1,854
Loss attributable to shareholders		<u>(9,536)</u>	<u>(49,998)</u>
Dividend	12	—	—
Loss per share			
Basic	13	<u>(2.3 cents)</u>	<u>(12.2 cents)</u>