## CONSOLIDATED PROFIT AND LOSS ACCOUNT

綜合損益表

For the year ended 31st March 2004

截至2004年3月31日止年度

Note					(Note 2(j)) (附註2(j)) As restated
				HK\$'000	經重列 2003 HK\$'000
Gross profit 毛利 345,891 304,353 Other revenues 其他收入 3 20,239 13,786 Selling and distribution costs 銷售及分銷費用 (240,472) (227,331) Administrative expenses 行政費用 (28,233) (27,786) Other operating expenses 其他經營費用 (4,550) (5,477) Operating profit 經營溢利 4 92,875 57,545 Finance costs 財務費用 5 (7) (25) Profit before taxation 除稅前溢利 92,868 57,520 Taxation 稅項 6 (14,796) (9,834) Profit after taxation 除稅後溢利 78,072 47,686 Minority interests 少數股東權益 (1,107) (329) Profit attributable to shareholders 股東應佔溢利 7 76,965 47,357 Dividends 股息 8 33,667 28,480 Earnings per share 每股盈利 9 Basic 基本 HK10.0 cents	Turnover	營業額	3	1,598,123	1,461,763
Other revenues       其他收入       3       20,239       13,786         Selling and distribution costs       銷售及分銷費用       (240,472)       (227,331)         Administrative expenses       行政費用       (28,233)       (27,786)         Other operating expenses       其他經營費用       (4,550)       (5,477)         Operating profit       經營溢利       4       92,875       57,545         Finance costs       財務費用       5       (7)       (25)         Profit before taxation       除稅前溢利       92,868       57,520         Taxation       稅項       6       (14,796)       (9,834)         Profit after taxation       除稅後溢利       78,072       47,686         Minority interests       少數股東權益       (1,107)       (329)         Profit attributable to shareholders       股東應佔溢利       7       76,965       47,357         Dividends       股息       8       33,667       28,480         Earnings per share       每股盈利       9       HK16.1 cents       HK10.0 cents	Cost of sales	銷售成本		(1,252,232)	(1,157,410)
Selling and distribution costs       銷售及分銷費用       (240,472)       (227,331)         Administrative expenses       行政費用       (28,233)       (27,786)         Other operating expenses       其他經營費用       (4,550)       (5,477)         Operating profit       經營溢利       4       92,875       57,545         Finance costs       財務費用       5       (7)       (25)         Profit before taxation       除稅前溢利       92,868       57,520         Taxation       稅項       6       (14,796)       (9,834)         Profit after taxation       除稅後溢利       78,072       47,686         Minority interests       少數股東權益       (1,107)       (329)         Profit attributable to shareholders       股東應佔溢利       7       76,965       47,357         Dividends       股息       8       33,667       28,480         Earnings per share       每股盈利       9         Basic       HK16.1 cents       HK10.0 cents	Gross profit	毛利		345,891	304,353
Administrative expenses       行政費用       (28,233)       (27,786)         Other operating expenses       其他經營費用       (4,550)       (5,477)         Operating profit       經營溢利       4       92,875       57,545         Finance costs       財務費用       5       (7)       (25)         Profit before taxation       除稅前溢利       92,868       57,520         Taxation       稅項       6       (14,796)       (9,834)         Profit after taxation       除稅後溢利       78,072       47,686         Minority interests       少數股東權益       (1,107)       (329)         Profit attributable to shareholders       股東應估溢利       7       76,965       47,357         Dividends       股息       8       33,667       28,480         Earnings per share       每股盈利       9         Basic       基本       HK16.1 cents       HK10.0 cents	Other revenues	其他收入	3	20,239	13,786
Other operating expenses       其他經營費用       (4,550)       (5,477)         Operating profit       經營溢利       4       92,875       57,545         Finance costs       財務費用       5       (7)       (25)         Profit before taxation       除税前溢利       92,868       57,520         Taxation       税項       6       (14,796)       (9,834)         Profit after taxation       除税後溢利       78,072       47,686         Minority interests       少數股東權益       (1,107)       (329)         Profit attributable to shareholders       股東應佔溢利       7       76,965       47,357         Dividends       股息       8       33,667       28,480         Earnings per share       每股盈利       9         Basic       基本       HK16.1 cents       HK10.0 cents	Selling and distribution costs	銷售及分銷費用		(240,472)	(227,331)
Operating profit       經營溢利       4       92,875       57,545         Finance costs       財務費用       5       (7)       (25)         Profit before taxation       除税前溢利       92,868       57,520         Taxation       税項       6       (14,796)       (9,834)         Profit after taxation       除税後溢利       78,072       47,686         Minority interests       少數股東權益       (1,107)       (329)         Profit attributable to shareholders       股東應佔溢利       7       76,965       47,357         Dividends       股息       8       33,667       28,480         Earnings per share       每股盈利       9         Basic       基本       HK16.1 cents       HK10.0 cents	Administrative expenses	行政費用		(28,233)	(27,786)
Finance costs       財務費用       5       (7)       (25)         Profit before taxation       除税前溢利       92,868       57,520         Taxation       税項       6       (14,796)       (9,834)         Profit after taxation       除税後溢利       78,072       47,686         Minority interests       少數股東權益       (1,107)       (329)         Profit attributable to shareholders       股東應佔溢利       7       76,965       47,357         Dividends       股息       8       33,667       28,480         Earnings per share       每股盈利       9         Basic       基本       HK16.1 cents       HK10.0 cents	Other operating expenses	其他經營費用		(4,550)	(5,477)
Profit before taxation 除税前溢利 92,868 57,520 Taxation 税項 6 (14,796) (9,834) Profit after taxation 除税後溢利 78,072 47,686 Minority interests 少數股東權益 (1,107) (329) Profit attributable to shareholders 股東應佔溢利 7 76,965 47,357 Dividends 股息 8 33,667 28,480 Earnings per share 每股盈利 9 Basic 基本 HK16.1 cents HK10.0 cents	Operating profit	經營溢利	4	92,875	57,545
Taxation       税項       6       (14,796)       (9,834)         Profit after taxation       除税後溢利       78,072       47,686         Minority interests       少數股東權益       (1,107)       (329)         Profit attributable to shareholders       股東應佔溢利       7       76,965       47,357         Dividends       股息       8       33,667       28,480         Earnings per share       每股盈利       9       HK16.1 cents       HK10.0 cents	Finance costs	財務費用	5	(7)	(25)
Profit after taxation 除稅後溢利 78,072 47,686  Minority interests 少數股東權益 (1,107) (329)  Profit attributable to shareholders 股東應佔溢利 7 76,965 47,357  Dividends 股息 8 33,667 28,480  Earnings per share 每股盈利 9 Basic 基本 HK16.1 cents HK10.0 cents	Profit before taxation	除税前溢利		92,868	57,520
Minority interests  少數股東權益  (1,107)  (329)  Profit attributable to shareholders  股東應佔溢利  7  76,965  47,357  Dividends  股息  8  33,667  28,480  Earnings per share  每股盈利  9  Basic  基本  HK16.1 cents  HK10.0 cents	Taxation	税項	6	(14,796)	(9,834)
Profit attributable to shareholders 股東應佔溢利 7 76,965 47,357  Dividends 股息 8 33,667 28,480  Earnings per share 每股盈利 9 Basic 基本 HK16.1 cents HK10.0 cents	Profit after taxation	除税後溢利		78,072	47,686
Dividends 股息 8 33,667 28,480 Earnings per share 每股盈利 9 Basic 基本 HK16.1 cents HK10.0 cents	Minority interests	少數股東權益		(1,107)	(329)
Earnings per share 每股盈利 9 Basic 基本 HK16.1 cents HK10.0 cents	Profit attributable to shareholders	股東應佔溢利	7	76,965	47,357
Basic 基本 HK10.0 cents HK10.0 cents	Dividends	股息	8	33,667	28,480
Diluted 攤薄 HK15.8 cents HK9.8 cents			9	HK16.1 cents	HK10.0 cents
	Diluted	攤薄		HK15.8 cents	HK9.8 cents