

## Five-Year Financial Summary

The results, assets and liabilities of the Group for the last five financial years are as follows:

	Year ended 31st March				
	2004 HK\$'000	2003 HK\$'000	2002 HK\$'000	2001 HK\$'000 (Restated) (Note)	2000 HK\$'000
<b>Results</b>					
(Loss)/profit attributable					
to shareholders	<b>(5,578)</b>	(32,958)	(99,763)	(8,600)	18,095
<b>As at 31st March</b>					
	2004 HK\$'000	2003 HK\$'000	2002 HK\$'000	2001 HK\$'000	2000 HK\$'000
<b>Assets and liabilities</b>					
Total assets	<b>333,140</b>	355,985	368,543	459,030	444,971
Total liabilities	<b>(98,240)</b>	(117,734)	(96,882)	(82,570)	(66,826)
Minority interests	<b>27</b>	343	—	—	—
Net assets	<b>234,927</b>	238,594	271,661	376,460	378,145

Note: Results for the year ended 31st March 2001 and assets and liabilities as at 31st March 2001 were adjusted in accordance with SSAP 31.

As of 31st March 2002, the total amount of goodwill arising from previous acquisitions of business and charged to reserves under the Group's then accounting policy was HK\$9,925,000. For the year ended 31st March 2002, the Group applied SSAP 31, and the directors considered that the goodwill had been impaired as at that date to the extent of HK\$9,798,000 and accordingly adjustments had been made in the consolidated profit and loss account for the respective periods in which the impairment was considered to have occurred. The effect of this change in accounting policy had been applied retrospectively, giving rise to a restatement of the consolidated profit and loss account for the year ended 31st March 2001 for an impairment loss for goodwill of HK\$9,798,000. The Group's accumulated losses as at 1st April 2001 had increased by HK\$9,798,000 representing the cumulative effects of this change in accounting policy at that date.