

A summary of the published consolidated/combined financial results and assets and liabilities of the Group for the last five financial years prepared on the basis as hereunder stated is as set out below:

CONSOLIDATED COMBINED RESULTS

	Consolidated for the year ended 30 April		Combined for the year ended 30 April		
	2004 HK\$'000	2003 HK\$'000	2002 HK\$'000	2001 HK\$'000	2000 HK\$'000
Turnover	318,113	324,906	332,965	308,929	247,533
Profit/(loss) before tax	(23,056)	(5,909)	7,105	38,544	26,522
Tax	(3,785)	(2,050)	(376)	(6,119)	(4,826)
Net profit/(loss) from ordinary activities attributable to shareholders	(26,841)	(7,959)	6,729	32,425	21,696

CONSOLIDATED/COMBINED ASSETS AND LIABILITIES

	Consolidated as at 30 April			Combined as at 30 April	
	2004 HK\$'000	2003 HK\$'000	2002 HK\$'000	2001 HK\$'000	2000 HK\$'000
TOTAL ASSETS	126,047	149,680	154,506	128,661	89,017
TOTAL LIABILITIES	(55,279)	(49,668)	(41,299)	(54,037)	(37,362)
	70,768	100,012	113,207	74,624	51,655

Notes:

- The summary of the published combined results of the Group for each of the two years ended 30 April 2000 and 2001 was extracted from the Company's prospectus (the "Prospectus") dated 25 September 2001. The combined results of the Group for the year ended 30 April 2002 were extracted from note 1 to the financial statements of the Company's annual report dated 28 August 2002. The summary for the three years ended 30 April 2002 was prepared as if the current structure of the Group had been in existence throughout these financial years. The consolidated results of the Group for the two years ended 30 April 2004 are those set out on page 19 of this annual report.
- The summary of the combined assets and liabilities as at 30 April 2000 and 2001 was extracted from the Prospectus. Such summary was prepared on the same basis as detailed in note 1 above. The consolidated assets and liabilities as at 30 April 2002 were extracted from pages 28 and 29 of the Company's annual report dated 28 August 2002. The consolidated assets and liabilities as at 30 April 2003 and 2004 are those set out on pages 20 and 21 of this annual report.