

Financial Summary

(Expressed in United States dollars)

	Year ended 31 March 2001 \$'000	Year ended 31 March 2002 \$'000	Year ended 31 March 2003 \$'000	Year ended 31 March 2004 \$'000	Year ended 31 March 2005 \$'000
Combined/consolidated results					
Turnover	<u>145,946</u>	<u>159,346</u>	<u>174,390</u>	<u>183,747</u>	<u>212,955</u>
Profit from ordinary activities before taxation	12,513	10,706	11,960	13,708	20,955
Income tax	(1,192)	(1,126)	(1,206)	(1,862)	(4,564)
Minority interests	<u>(469)</u>	<u>(1,020)</u>	<u>(989)</u>	<u>(606)</u>	<u>(13)</u>
Profit attributable to shareholders	<u>10,852</u>	<u>8,560</u>	<u>9,765</u>	<u>11,240</u>	<u>16,378</u>
Combined/consolidated assets and liabilities					
Fixed assets	5,672	5,324	5,754	6,657	7,756
Goodwill	–	10,001	9,495	8,461	8,989
Intangible assets	20,395	19,209	18,287	17,312	17,523
Other assets	465	312	460	1,124	1,318
Net current assets	13,221	21,440	15,789	26,718	50,167
Non-current liabilities	(331)	(35,583)	(17,900)	(16,920)	(26,782)
Minority interests	<u>(1,880)</u>	<u>(2,850)</u>	<u>(2,969)</u>	<u>(1,488)</u>	<u>(1,917)</u>
Net assets	<u>37,542</u>	<u>17,853</u>	<u>28,916</u>	<u>41,864</u>	<u>57,054</u>
Proforma earnings/earnings per share					
Basic*	<u>5.12 cents</u>	<u>4.04 cents</u>	<u>4.31 cents</u>	<u>3.36 cents</u>	<u>2.21 cents</u>
Diluted*	<u>1.17 cents</u>	<u>0.92 cents</u>	<u>1.03 cents</u>	<u>1.12 cents</u>	<u>1.66 cents</u>
Dividends	<u>28,038</u>	<u>–</u>	<u>1,068</u>	<u>3,348</u>	<u>5,035</u>

* Adjusted to reflect the consolidation of ordinary shares on 12 November 2004.

Basis of preparation

The financial information in relation to each of the two years ended 31 March 2001 and 2002 was prepared on the basis as if the reorganisation scheme to rationalise the structure of the Group in the preparation for the listing of the Company's shares on The Stock Exchange of Hong Kong Limited ("HKSE") had been completed on 1 April 2000 and extracted from the Accountant's Report included in the Company's document dated 31 October 2002 issued in connection with the listing of the Company's shares on the HKSE.