

CONSOLIDATED PROFIT AND LOSS ACCOUNT

For the year ended 31 December 2005

	Note	2005 HK\$'000	2004 HK\$'000 Restated (Note 2(a))
Turnover	5	3,030,122	2,293,547
Cost of goods sold		(1,770,798)	(1,369,181)
Gross profit		1,259,324	924,366
Other gains — net	6	6,521	12,629
Distribution costs		(581,849)	(423,872)
Administrative expenses		(119,724)	(121,945)
Operating profit	7	564,272	391,178
Finance costs	8	(21,500)	(18,177)
Profit before income tax		542,772	373,001
Income tax expense	9	(91,591)	(55,670)
Profit for the year		451,181	317,331
Attributable to:			
Shareholders of the Company	10	450,291	298,026
Minority interest		890	19,305
		451,181	317,331
Earnings per share for profit attributable to shareholders of the Company	11	HK41.7 cents	HK28.0 cents
Dividends	12	302,615	237,769

The notes on pages 44 to 94 are an integral part of the consolidated accounts.