

CONSOLIDATED INCOME STATEMENT

ARTS OPTICAL INTERNATIONAL HOLDINGS LIMITED

For the year ended 31st December, 2005

ANNUAL REPORT 2005

	NOTES	2005 HK\$'000	2004 HK\$'000 (restated)
Turnover	6	791,624	684,959
Cost of sales		(569,555)	(456,996)
Gross profit		222,069	227,963
Other income	7	11,117	9,830
Distribution costs		(33,075)	(38,540)
Administrative expenses		(91,938)	(84,054)
Other expenses		(2,207)	(3,191)
Finance costs	9	(21)	(53)
Profit before taxation		105,945	111,955
Taxation	10	(10,217)	(9,195)
Profit for the year	11	95,728	102,760
Attributable to:			
Equity holders of the parent		95,961	102,408
Minority interests		(233)	352
		95,728	102,760
Dividends	14		
– Declared		68,650	90,653
– Proposed		26,856	34,122
		95,506	124,775
Earnings per share	15		
– Basic		25.2 cents	27.1 cents
– Diluted		25.1 cents	26.8 cents