

# Consolidated Income Statement

Year ended 31st March

|  | Notes | 2006<br>HK\$'000 | 2005<br>HK\$'000 |
|--|-------|------------------|------------------|
| Turnover   | 5     | 187,975          | 177,115          |
| Cost of goods sold   | 21    | (108,309)        | (88,390)         |
| <b>Gross profit</b>  |       | <b>79,666</b>    | 88,725           |
| Other gains  | 5     | 1,645            | 1                |
| Selling and distribution costs   | 21    | (49,449)         | (45,102)         |
| Administrative expenses  | 21    | (26,452)         | (15,132)         |
| <b>Operating profit</b>  |       | <b>5,410</b>     | 28,492           |
| Finance costs  | 23    | (306)            | (95)             |
| <b>Profit before income tax</b>  |       | <b>5,104</b>     | 28,397           |
| Income tax credit/(expense)  | 24    | 1,918            | (6,011)          |
| <b>Profit for the year</b>   |       | <b>7,022</b>     | 22,386           |
| Attributable to:   |       |                  |                  |
| Equity holders of the Company  |       | <b>7,022</b>     | 22,386           |
| <b>Earnings per share for profit attributable to the equity holders of the Company during the year (expressed in HK cents per share)</b> |       |                  |                  |
| – basic  | 26    | <b>2.05</b>      | 7.58             |
| – diluted  | 26    | <b>2.05</b>      | NA               |
| <b>Dividends</b>   | 27    | <b>1,500</b>     | 16,000           |