

Five Year Financial Summary

The results, assets and liabilities of the Group for the last five financial years are as follows:

	Year ended 31st March				
	2006 HK\$'000	2005 HK\$'000	2004 HK\$'000	2003 HK\$'000	2002 HK\$'000
		<i>Restated</i> (Note 2)			<i>Restated</i> (Note 1)
Results					
Profit/(loss) attributable to shareholders	20,378	(29,100)	(5,578)	(32,958)	(99,763)

	As at 31st March				
	2006 HK\$'000	2005 HK\$'000	2004 HK\$'000	2003 HK\$'000	2002 HK\$'000
Assets and liabilities					
Total assets	361,131	321,423	333,140	355,985	368,543
Total liabilities	(122,970)	(104,192)	(98,240)	(117,734)	(96,882)
Minority interests	42	131	27	343	—
Net assets	238,203	217,362	234,927	238,594	271,661

Note 1: As of 31st March 2002, the total amount of goodwill arising from previous acquisitions of business and charged to reserves under the Group's then accounting policy was HK\$9,925,000. For the year ended 31st March 2002, the Group applied SSAP 31, and the directors considered that the goodwill had been impaired as at that date to the extent of HK\$9,798,000 and accordingly adjustments had been made in the consolidated income statement for the respective periods in which the impairment was considered to have occurred. The effect of this change in accounting policy had been applied retrospectively, giving rise to a restatement of the consolidated income statement for the year ended 31st March 2001 for an impairment loss for goodwill of HK\$9,798,000. The Group's accumulated losses as at 1st April 2001 had increased by HK\$9,798,000 representing the cumulative effects of this change in accounting policy at that date.

Note 2: The Group adopted certain new accounting standards commencing 1st April 2005, details and effects of which are set out in note 2 to the financial statements.