

FINANCIAL SUMMARY

(Expressed in United States dollars)

	Year ended 31 March 2002 (restated) \$'000	Year ended 31 March 2003 (restated) \$'000	Year ended 31 March 2004 (restated) \$'000	Year ended 31 March 2005 (restated) \$'000	Year ended 31 March 2006 \$'000
Combined/consolidated results					
Turnover	159,346	174,390	183,747	212,955	243,093
Profit before taxation	10,706	11,960	13,708	20,617	17,794
Income tax	(1,126)	(1,206)	(1,862)	(4,564)	(4,171)
Profit for the year	9,580	10,754	11,846	16,053	13,623
Attributable to:					
Equity shareholders of the Company	8,560	9,765	11,240	16,040	13,003
Minority interests	1,020	989	606	13	620
Profit for the year	9,580	10,754	11,846	16,053	13,623
Combined/consolidated assets and liabilities					
Property, plant and equipment	5,324	5,754	6,657	7,756	8,838
Goodwill	10,001	9,495	8,461	8,989	8,989
Intangible assets	19,209	18,287	17,312	17,523	17,523
Other assets	312	460	1,124	1,318	2,455
Net current assets	21,440	15,789	26,718	50,167	54,899
Non-current liabilities	(35,583)	(17,900)	(16,920)	(26,782)	(24,893)
Net assets	20,703	31,885	43,352	58,971	67,811
Proforma capital/capital and reserves					
Share capital	11,741	12,497	12,593	12,593	12,593
Reserves	6,112	16,419	29,271	44,461	52,538
Total equity attributable to equity shareholders of the Company	17,853	28,916	41,864	57,054	65,131
Minority interests	2,850	2,969	1,488	1,917	2,680
Total equity	20,703	31,885	43,352	58,971	67,811

FINANCIAL SUMMARY *(continued)*

(Expressed in United States dollars)

	Year ended 31 March 2002 (restated) \$'000	Year ended 31 March 2003 (restated) \$'000	Year ended 31 March 2004 (restated) \$'000	Year ended 31 March 2005 (restated) \$'000	Year ended 31 March 2006 \$'000
Proforma earnings/earnings per share					
Basic *	<u>4.04 cents</u>	<u>4.31 cents</u>	<u>3.36 cents</u>	<u>2.17 cents</u>	<u>1.52 cents</u>
Diluted *	<u>0.92 cent</u>	<u>1.03 cents</u>	<u>1.12 cents</u>	<u>1.63 cents</u>	<u>1.32 cents</u>
Dividends	<u>-</u>	<u>1,068</u>	<u>3,348</u>	<u>5,035</u>	<u>6,350</u>

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

BASIS OF PREPARATION

The financial information in relation to the year ended 31 March 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 Accountants' 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.

The Hong Kong Institute of Certified Public Accountants ("HKICPA") has issued a number of new and revised Hong Kong Financial Reporting Standards ("HKFRSs") that are effective or available for early adoption for accounting periods beginning on or after 1 January 2005. Information on the changes in accounting policies resulting from initial application of these new and revised HKFRSs is provided in note 2 to the financial statements. Figures for 2005 and 2006 have been adjusted for these new and revised policies in accordance with the transitional provisions and as disclosed in note 2. Earlier years have only been restated to the extent that the new accounting policies are adopted retrospectively as disclosed in note 2.