

**CONDENSED CONSOLIDATED PROFIT AND LOSS ACCOUNT***For the six months ended 30 September 2006*

		<b>Unaudited Six months ended 30 September</b>	
	<i>Note</i>	<b>2006 HK\$'000</b>	2005 HK\$'000
Turnover	3	<b>90,696</b>	58,606
Cost of sales		<b>(60,461)</b>	(47,029)
Gross profit		<b>30,235</b>	11,577
Other revenues		<b>5,239</b>	832
Profit on disposal of a subsidiary		–	1,095
Distribution costs		<b>(3,502)</b>	(357)
Administrative expenses		<b>(11,385)</b>	(25,625)
Share-based payment	15	<b>(32,540)</b>	–
Operating loss	4	<b>(11,953)</b>	(12,478)
Finance costs		<b>(4,570)</b>	(2,220)
Loss before taxation		<b>(16,523)</b>	(14,698)
Income tax	6	<b>(7,373)</b>	–
Loss for the period		<b>(23,896)</b>	(14,698)
Attributable to:			
Equity holders of the Company		<b>(23,900)</b>	(14,700)
Minority interests		<b>4</b>	2
		<b>(23,896)</b>	(14,698)
		<b>HK cents</b>	<i>HK cents (restated)</i>
Loss per share	7		
Basic		<b>(3.30)</b>	(6.86)
Diluted		<b>N/A</b>	N/A