

## **Five Year Financial Summary**

RESULTS		For the year ended 31 December						
RESULTS           Continuing operations           Revenue         15,661         15,470         14,386         43,185         76,991           Cost of sales         —         —         —         —         (42,947)         (43,920)           Write-down of production work in progress         —         —         —         —         (24,712)         —           Gross profit (loss)         15,661         15,470         14,386         (24,474)         33,071           Other income         1,145         2,115         849         3,724         9,272           Distribution costs         —         —         —         (2,535)         (6,932)           Administrative expenses         (19,626)         (15,945)         (38,590)         (95,063)         (74,767)           Finance costs         (3,251)         (2,907)         (2,115)         (6,930)         (10,132)           Share of results of:         (3,251)         (2,907)         (2,115)         (6,930)         (10,132)           Share of results of:         (3,251)         (2,907)         (2,115)         (6,930)         (10,132)           Profit (loss) on disposal of partial interests in subsidiaries         —         —         — <th></th> <th>2002</th> <th>2003</th> <th>2004</th> <th>2005</th> <th>2006</th>		2002	2003	2004	2005	2006		
Continuing operations   Revenue   15,661   15,470   14,386   43,185   76,991   (43,920)		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000		
Continuing operations           Revenue         15,661         15,470         14,386         43,185         76,991           Cost of sales         —         —         —         —         (42,947)         (43,920)           Write-down of production work in progress         —         —         —         —         (24,712)         —           Gross profit (loss)         15,661         15,470         14,386         (24,474)         33,071           Other income         1,145         2,115         849         3,724         9,272           Distribution costs         —         —         —         (2,535)         (6,932)           Administrative expenses         (19,626)         (15,945)         (38,590)         (95,063)         (74,767)           Finance costs         (3,251)         (2,907)         (2,115)         (6,930)         (10,132)           Share of results of:         Jointly controlled entity (net of amortisation of goodwill)         (6,160)         (5,653)         (71,134)         428         1,531           An associate         11,644         8,235         (5,853)         (248)         1,795           Gain on distribution of an associate         —         —         —         —					(restated)			
Revenue	RESULTS							
Revenue								
Cost of sales	Continuing operations							
Write-down of production work in progress         -         -         -         (24,712)         -           Gross profit (loss)         15,661         15,470         14,386         (24,474)         33,071           Other income         1,145         2,115         849         3,724         9,272           Distribution costs         -         -         -         (2,535)         (6,932)           Administrative expenses         (19,626)         (15,945)         (38,590)         (95,063)         (74,767)           Finance costs         (3,251)         (2,907)         (2,115)         (6,930)         (10,132)           Share of results of:         Jointly controlled entity (net         of amortisation of goodwill (6,160)         (5,653)         (71,134)         428         1,531           An associate         11,644         8,235         (5,853)         (248)         (1,073)           Profit (loss) on disposal of partial interests in subsidiaries         -         -         -         (12,345)         1,795           Gain on deemed disposal of an associate         -         28,273         115         -         -           Gain on distribution of an associate         -         28,273         115         -         -	Revenue	15,661	15,470	14,386	43,185	76,991		
work in progress         -         -         (24,712)         -           Gross profit (loss)         15,661         15,470         14,386         (24,474)         33,071           Other income         1,145         2,115         849         3,724         9,272           Distribution costs         -         -         -         (2,535)         (6,932)           Administrative expenses         (19,626)         (15,945)         (38,590)         (95,063)         (74,767)           Finance costs         (3,251)         (2,907)         (2,115)         (6,930)         (10,132)           Share of results of:         Jointly controlled entity (net of amortisation of goodwill)         (6,160)         (5,653)         (71,134)         428         1,531           An associate         11,644         8,235         (5,853)         (248)         (1,073)           Profit (loss) on disposal of partial interests in subsidiaries         -         -         -         (12,345)         1,795           Gain on deemed disposal of an associate         -         28,273         115         -         -           Gain on distribution of an associate         -         -         189,210         -         -           Impairment loss on goodwill arising fro	Cost of sales	_	_	_	(42,947)	(43,920)		
Gross profit (loss) 15,661 15,470 14,386 (24,474) 33,071 Other income 1,145 2,115 849 3,724 9,272 Distribution costs	Write-down of production							
Other income         1,145         2,115         849         3,724         9,272           Distribution costs         —         —         —         —         (2,535)         (6,932)           Administrative expenses         (19,626)         (15,945)         (38,590)         (95,063)         (74,767)           Finance costs         (3,251)         (2,907)         (2,115)         (6,930)         (10,132)           Share of results of:         Jointly controlled entity (net of amortisation of goodwill)         (6,160)         (5,653)         (71,134)         428         1,531           An associate         11,644         8,235         (5,853)         (248)         (1,073)           Profit (loss) on disposal of partial interests in subsidiaries         —         —         —         (12,345)         1,795           Gain on deemed disposal of an associate         —         28,273         115         —         —         —           Gain on distribution of an associate         —         28,273         115         —         —         —           Impairment loss on goodwill of interest in a jointly controlled entity         —         —         (22,471)         —         —           Impairment loss on goodwill arising from acquisition of a subsidiary	work in progress				(24,712)			
Other income         1,145         2,115         849         3,724         9,272           Distribution costs         —         —         —         —         (2,535)         (6,932)           Administrative expenses         (19,626)         (15,945)         (38,590)         (95,063)         (74,767)           Finance costs         (3,251)         (2,907)         (2,115)         (6,930)         (10,132)           Share of results of:         Jointly controlled entity (net of amortisation of goodwill)         (6,160)         (5,653)         (71,134)         428         1,531           An associate         11,644         8,235         (5,853)         (248)         (1,073)           Profit (loss) on disposal of partial interests in subsidiaries         —         —         —         (12,345)         1,795           Gain on deemed disposal of an associate         —         28,273         115         —         —         —           Gain on distribution of an associate         —         28,273         115         —         —         —           Impairment loss on goodwill of interest in a jointly controlled entity         —         —         (22,471)         —         —           Impairment loss on goodwill arising from acquisition of a subsidiary	Gross profit (loss)	15 661	15 470	14 386	(24 474)	33.071		
Distribution costs								
Administrative expenses (19,626) (15,945) (38,590) (95,063) (74,767) Finance costs (3,251) (2,907) (2,115) (6,930) (10,132) Share of results of:  Jointly controlled entity (net of amortisation of goodwill) (6,160) (5,653) (71,134) 428 1,531 An associate 11,644 8,235 (5,853) (248) (1,073) Profit (loss) on disposal of partial interests in subsidiaries — — — — — — — — — — — — — — — — — — —		-	2,113	-				
Finance costs (3,251) (2,907) (2,115) (6,930) (10,132)  Share of results of:  Jointly controlled entity (net of amortisation of goodwill) An associate (11,644) (5,653) (71,134) (248) (1,073)  Profit (loss) on disposal of partial interests in subsidiaries — — — — (12,345) (1,073)  Gain on deemed disposal of an associate — 28,273 115 — —  Gain on distribution of an associate — — 189,210 — — —  Impairment loss on goodwill of interest in a jointly controlled entity — — — (22,471) — —  Impairment loss on goodwill arising from acquisition of a subsidiary — — — (191,457) —  Increase in fair value of investment properties — — — 14,400 8,500  Changes in fair value and gain on disposal of investments held for trading — — — — (2,180) 3,308  (Loss) profit before tax (587) 29,588 64,397 (316,680) (35,427) Income tax credit (expense) 3,373 (1,107) 3,259 (2,372) (1,103)		(19.626)	(15 0/15)	(38 590)				
Share of results of:     Jointly controlled entity (net     of amortisation of goodwill)     An associate	•							
Jointly controlled entity (net of amortisation of goodwill)		(3,231)	(2,307)	(2,113)	(0,950)	(10,132)		
of amortisation of goodwill)         (6,160)         (5,653)         (71,134)         428         1,531           An associate         11,644         8,235         (5,853)         (248)         (1,073)           Profit (loss) on disposal of partial interests in subsidiaries         —         —         —         (12,345)         1,795           Gain on deemed disposal of an associate         —         —         28,273         115         —         —           Gain on distribution of an associate         —         —         189,210         —         —           Impairment loss on goodwill of interest in a jointly controlled entity         —         —         (22,471)         —         —           Impairment loss on goodwill arising from acquisition of a subsidiary         —         —         —         (191,457)         —           Increase in fair value of investment properties         —         —         —         14,400         8,500           Changes in fair value and gain on disposal of investments held for trading         —         —         —         —         (2,180)         3,308           (Loss) profit before tax         (587)         29,588         64,397         (316,680)         (35,427)           Increase in fair value of investments held for trading								
An associate 11,644 8,235 (5,853) (248) (1,073)  Profit (loss) on disposal of partial interests in subsidiaries — — — — — — — — — — — — — — — — — — —		(6.160)	/E 6E2\	(71 124)	420	1 521		
Profit (loss) on disposal of partial interests in subsidiaries — — — — — — — — — — — — — — — — — — —						-		
partial interests in subsidiaries — — — — — — — — — — — — — — — — — — —		11,644	8,235	(5,853)	(248)	(1,073)		
Gain on deemed disposal of an associate					(12.245)	4 705		
of an associate — 28,273 115 — — — Gain on distribution of an associate — — — 189,210 — — — — Impairment loss on goodwill of interest in a jointly controlled entity — — — (22,471) — — — Impairment loss on goodwill arising from acquisition of a subsidiary — — — — — — (191,457) — — Increase in fair value of investment properties — — — — — — 14,400 8,500 Changes in fair value and gain on disposal of investments held for trading — — — — — — — — — (2,180) 3,308 (Loss) profit before tax — (587) 29,588 64,397 (316,680) (35,427) Income tax credit (expense) 3,373 (1,107) 3,259 (2,372) (1,103)	•	_	_	_	(12,345)	1,795		
Gain on distribution of an associate	·		20 272	4.4.5				
an associate — — — — — — — — — — — — — — — — — — —		_	28,273	115	_	_		
Impairment loss on goodwill of interest in a jointly controlled entity  Impairment loss on goodwill arising from acquisition of a subsidiary  Increase in fair value of investment properties  Increase in fair value and gain on disposal of investments held for trading  Impairment loss on goodwill  Increase in fair value of Increase in fair value of Increase in fair value of Increase in fair value and gain on Increase in fair value of Increase in				100 010				
of interest in a jointly controlled entity — — — — — — — — — — — — — — — — — — —		_	_	189,210	_	_		
controlled entity — — — (22,471) — ——————————————————————————————————								
Impairment loss on goodwill arising from acquisition of a subsidiary — — — — — — — — — — — — — — — — — — —								
arising from acquisition of a subsidiary (191,457) - Increase in fair value of investment properties 14,400 8,500  Changes in fair value and gain on disposal of investments held for trading (2,180) 3,308  (Loss) profit before tax (587) 29,588 64,397 (316,680) (35,427) Income tax credit (expense) 3,373 (1,107) 3,259 (2,372) (1,103)	•	_	_	(22,471)	_	_		
a subsidiary — — — — — — — — — — — — — — — — — — —								
Increase in fair value of investment properties — — — — — — — — — — — — — — — — — — —								
investment properties — — — — — — — — — — — — — — — — — — —		_	_	_	(191,457)	_		
Changes in fair value and gain on disposal of investments held for trading       -       -       -       (2,180)       3,308         (Loss) profit before tax Income tax credit (expense)       (587)       29,588       64,397       (316,680)       (35,427)         Income tax credit (expense)       3,373       (1,107)       3,259       (2,372)       (1,103)								
disposal of investments       —       —       —       —       —       —       3,308         (Loss) profit before tax       (587)       29,588       64,397       (316,680)       (35,427)         Income tax credit (expense)       3,373       (1,107)       3,259       (2,372)       (1,103)         Profit (loss) for the year from	' '	_	_	_	14,400	8,500		
held for trading       -       -       -       (2,180)       3,308         (Loss) profit before tax       (587)       29,588       64,397       (316,680)       (35,427)         Income tax credit (expense)       3,373       (1,107)       3,259       (2,372)       (1,103)         Profit (loss) for the year from								
(Loss) profit before tax (587) 29,588 64,397 (316,680) (35,427) Income tax credit (expense) 3,373 (1,107) 3,259 (2,372) (1,103)  Profit (loss) for the year from								
Income tax credit (expense) 3,373 (1,107) 3,259 (2,372) (1,103)  Profit (loss) for the year from	held for trading				(2,180)	3,308		
Income tax credit (expense) 3,373 (1,107) 3,259 (2,372) (1,103)  Profit (loss) for the year from	(Loss) profit before tax	(587)	29 588	64 397	(316 680)	(35.427)		
Profit (loss) for the year from								
	esine tax credit (expense)							
	Profit (loss) for the year from							
		2,786	28,481	67,656	(319,052)	(36,530)		



## **Five Year Financial Summary**

	For the year ended 31 December						
	2002	2003	2004	2005	2006		
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000		
				(restated)			
Discontinued operation							
(Loss) profit from discontinued operation				(1,575)	20,352		
Profit (loss) for the year	2,786	28,481	67,656	(320,627)	(16,178)		
Attributable to:							
Equity holders of the parent	2,786	28,481	67,720	(316,796)	(15,204)		
Minority interests			(64)	(3,831)	(974)		
	2,786	28,481	67,656	(320,627)	(16,178)		
	At 31 December						
	2002	2003	2004	2005	2006		
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000		
ASSETS AND LIABILITIES							
Total assets	711,928	754,165	457,516	461,840	457,164		
Total liabilities	(92,234)	(122,210)	(113,738)	(253,437)	(235,601)		
	619,694	631,955	343,778	208,403	221,563		
Equity attributable to equity							
holders of the parent	619,694	631,955	342,344	204,395	212,010		
Share option reserve of subsidiaries	_	_	_	_	5,907		
Minority interests			1,434	4,008	3,646		
	619,694	631,955	343,778	208,403	221,563		