Cost of sales (879,552) (818,7552) Gross profit 641,356 489,7 Other income 4 77,767 67,6 Distribution costs (77,225) (67,4 General and administration expenses (295,801) (280,5 Other operating expenses (290,023) (14,4) Operating profit before financing 5 317,074 195,0 Finance costs 6 (84,670) (34,2) Shares of profits less losses of 39,298 26,5 Associated companies 39,298 26,5 Jointly controlled entities (9,975) (9,975) Profit before taxation 261,727 187,3 Taxation 8 (64,726) (43,4) Profit after taxation 197,001 143,9 Minority interests (45,863) (38,2) Profit attributable to shareholders 9 151,138 105,7 Dividends 10 (36,105) (24,0) Profit for the year retained HK cents HK cents <th></th> <th>Note</th> <th>2000 HK\$'000</th> <th>1999 HK\$'000</th>		Note	2000 HK\$'000	1999 HK\$'000
Gross profit 641,356 489,7 Other income 4 77,767 67,6 Distribution costs (77,225) (67,4: General and administration expenses (295,801) (280,5: Other operating expenses (290,23) (14,4: Operating profit before financing 5 317,074 195,0 Finance costs 6 (84,670) (34,2: Shares of profits less losses of Associated companies 39,298 26,5: Jointly controlled entities (9,975) Profit before taxation 261,727 187,3 Taxation 8 (64,726) (43,4: Profit after taxation 197,001 143,9 Minority interests (45,863) (38,2: Profit attributable to shareholders 9 151,138 105,7: Dividends 10 (36,105) (24,0: Frofit for the year retained 115,033 81,6: HK cents HK cents Earnings per share 11		3		1,308,521
Other income 4 77,767 67,6 Distribution costs (77,225) (67,4) General and administration expenses (295,801) (280,5) Other operating expenses (290,23) (14,4) Operating profit before financing 5 317,074 195,0 Finance costs 6 (84,670) (34,2) Shares of profits less losses of 39,298 26,5) Associated companies 39,298 26,5) Jointly controlled entities (9,975)	COSE OF SaleS		(6/7,332)	(616,730)
Distribution costs (77,225) (67,425) (67,425) (295,801) (280,52) (295,801) (280,52) (290,023) (14,425) (290,023) (14,425) (290,023) (14,425) (290,023) (14,425) (290,023) (14,425) (290,023) (14,425) (290,023) (14,425) (290,023) (290,	Gross profit		641,356	489,771
General and administration expenses (295,801) (280,5 Other operating expenses (29,023) (14,4) Operating profit before financing 5 317,074 195,0 Finance costs 6 (84,670) (34,2) Shares of profits less losses of 39,298 26,5) Jointly controlled entities (9,975) 26,5) Profit before taxation 261,727 187,3 Taxation 8 (64,726) (43,4) Profit after taxation 197,001 143,9 Minority interests (45,863) (38,2) Profit attributable to shareholders 9 151,138 105,7 Dividends 10 (36,105) (24,0) Profit for the year retained 115,033 81,6 HK cents HK cents HK cents		4		67,683
Other operating expenses (29,023) (14,4) Operating profit before financing 5 317,074 195,0 Finance costs 6 (84,670) (34,2) Shares of profits less losses of 39,298 26,5) Jointly controlled entities (9,975)				(67,421)
Operating profit before financing 5 317,074 195,0 Finance costs 6 (84,670) (34,24) Shares of profits less losses of 39,298 26,54 Associated companies (9,975) 187,3 Jointly controlled entities (9,975) 187,3 Profit before taxation 8 (64,726) (43,44) Profit after taxation 197,001 143,9 Minority interests (45,863) (38,2 Profit attributable to shareholders 9 151,138 105,7 Dividends 10 (36,105) (24,0) Profit for the year retained 115,033 81,6 HK cents HK cents HK cents	General and administration expenses			(280,535)
Finance costs 6 (84,670) (34,24 Shares of profits less losses of Associated companies 39,298 26,55 Jointly controlled entities (9,975) Profit before taxation 261,727 187,3 Taxation 8 (64,726) (43,44 Profit after taxation 197,001 143,9 Minority interests (45,863) (38,2 Profit attributable to shareholders 9 151,138 105,7 Dividends 10 (36,105) (24,000) Profit for the year retained 115,033 81,600 HK cents HK cents HK cents HK cents	Other operating expenses		(29,023)	(14,428)
Finance costs 6 (84,670) (34,24 (Shares of profits less losses of Associated companies 39,298 26,55 (9,975) Profit before taxation 261,727 187,3 (43,44 (9,975)) Profit after taxation 8 (64,726) (43,44 (9,975)) Profit after taxation 197,001 143,9 (45,863) (38,2 (9,975)) Profit attributable to shareholders 9 151,138 105,7 (24,0 (9,975)) Dividends 10 (36,105) (24,0 (9,975)) HK cents HK cents HK cents (9,975)	Operating profit before financing	5	317,074	195,070
Associated companies	Finance costs	6	(84,670)	(34,203)
Profit before taxation	Shares of profits less losses of			
Profit before taxation 261,727 187,3 Taxation 8 (64,726) (43,44) Profit after taxation 197,001 143,9 Minority interests (45,863) (38,2 Profit attributable to shareholders 9 151,138 105,7 Dividends 10 (36,105) (24,0) Profit for the year retained 115,033 81,6 HK cents HK certs HK certs	Associated companies		39,298	26,500
Taxation 8 (64,726) (43,44) Profit after taxation 197,001 143,9 Minority interests (45,863) (38,2 Profit attributable to shareholders 9 151,138 105,7 Dividends 10 (36,105) (24,0) Profit for the year retained 115,033 81,6 HK cents HK cents HK cents	Jointly controlled entities		(9,975)	
Taxation 8 (64,726) (43,44) Profit after taxation 197,001 143,9 Minority interests (45,863) (38,2 Profit attributable to shareholders 9 151,138 105,7 Dividends 10 (36,105) (24,0) Profit for the year retained 115,033 81,6 HK cents HK cents HK cents	Profit before taxation		261,727	187,367
Minority interests (45,863) (38,2) Profit attributable to shareholders 9 151,138 105,7 Dividends 10 (36,105) (24,0) Profit for the year retained HK cents HK certs HK certs	Taxation	8		(43,405)
Minority interests (45,863) (38,2) Profit attributable to shareholders 9 151,138 105,7 Dividends 10 (36,105) (24,0) Profit for the year retained HK cents HK certs HK certs	Profit after taxation		197 001	143 967
Profit attributable to shareholders 9				
Dividends 10 (36,105) (24,0) Profit for the year retained 115,033 81,6 HK cents HK cert	rimonty interests		(45,003)	(30,213)
Profit for the year retained II5,033 BI,6 HK cents HK certs	Profit attributable to shareholders	9	151,138	105,749
HK cents HK cert Earnings per share	Dividends	10	(36,105)	(24,070)
Earnings per share	Profit for the year retained		115,033	81,679
- · · · · · · · · · · · · · · · · · · ·			HK cents	HK cents
- · · · · · · · · · · · · · · · · · · ·	Earnings per share	11		
— Basic 25.1 17	— Basic		25.1	17.6
— Diluted N/A 17	— Diluted		N/A	17.4