

# Consolidated Profit and Loss Account

for the year ended 30th September, 2002

	Note	2002 HK\$'000	As restated (notes 1(d) and (t)) 2001 HK\$'000
Turnover	2	<b>5,196,022</b>	4,372,581
Cost of sales		<b>(4,830,985)</b>	(3,649,757)
Gross profit		<b>365,037</b>	722,824
Other revenues	2	<b>19,679</b>	37,211
Selling and distribution expenses		<b>(111,000)</b>	(71,661)
Administrative expenses		<b>(134,541)</b>	(128,084)
Other operating expenses		<b>(292,328)</b>	(20,534)
Operating (loss)/profit	3	<b>(153,153)</b>	539,756
Finance costs	4	<b>(11,003)</b>	(529)
Share of loss of a jointly controlled entity		<b>(835)</b>	(249)
Provision for receivables from minority shareholders of a subsidiary		<b>(39,615)</b>	—
Impairment of goodwill	1(d)	<b>—</b>	(120,226)
(Loss)/Profit before taxation		<b>(204,606)</b>	418,752
Taxation	5(a)	<b>(29,987)</b>	(84,500)
(Loss)/Profit after taxation		<b>(234,593)</b>	334,252
Minority interests		<b>—</b>	20,830
(Loss)/Profit attributable to shareholders	6	<b>(234,593)</b>	355,082
Dividends	7	<b>93,000</b>	173,492
Basic (loss)/earnings per share	8	<b>HK\$(0.047)</b>	HK\$0.077
Fully diluted (loss)/earnings per share	8	<b>HK\$(0.046)</b>	HK\$0.073