28 CONSOLIDATED PROFIT AND LOSS ACCOUNT

for the year ended 31 December 2003

			As restated
		2003	2002
	Note	HK\$'000	HK\$'000
Turnover	2	633,586	674,704
Cost of sales	2	(385,224)	(347,410)
Cosi oi sales		(303,224)	(347,410)
Gross profit		248,362	327,294
Other revenues	2	6,395	4,784
Selling and distribution expenses		(72,567)	(66,403)
Administrative expenses		(48,432)	(35,378)
Other operating expenses		(9,224)	(15,931)
Operating profit	3	124,534	214,366
Finance costs	4	(2,304)	(2,690)
Profit before taxation	_	122,230	211,676
Taxation	5	(31,434)	(66,269)
Profit after taxation		90,796	145,407
Minority interests		1,442	140,407
Will Offly Iffletesis		1,442	
Profit attributable to shareholders	6	92,238	145,407
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Dividends	7	33,386	26,736
Dividends	,		20,700
Pario carninas por sharo	8	HK\$0.1236	HK\$0.2904
Basic earnings per share	0	======================================	HK30.2904
Dily the electronic are to a such asset	0	UVČO 1014	LUZÃO 0070
Diluted earnings per share	8	HK\$0.1214	HK\$0.2870