

# CONSOLIDATED PROFIT AND LOSS ACCOUNT

For the year ended 31st March 2004

		<b>2004</b>	As restated
	<i>Notes</i>	<b>HK\$'000</b>	2003 HK\$'000
Turnover	2	<b>1,069,158</b>	933,992
Cost of sales		<b>(963,313)</b>	(820,805)
Gross profit		<b>105,845</b>	113,187
Other revenues	2	<b>1,896</b>	2,545
Administrative expenses		<b>(100,943)</b>	(102,194)
Other operating income/(expenses), net		<b>2,642</b>	(644)
Operating profit	3	<b>9,440</b>	12,894
Finance costs	5	<b>(8,808)</b>	(6,278)
Provision for patents, trademarks and development costs	13, 14	<b>–</b>	(13,298)
Provision on amounts due from associated companies	17	<b>–</b>	(10,080)
Share of profit of associated companies		<b>71</b>	3,641
Profit/(loss) before taxation		<b>703</b>	(13,121)
Taxation	6	<b>(1,491)</b>	(4,541)
Loss after taxation		<b>(788)</b>	(17,662)
Minority interests		<b>779</b>	(260)
Loss attributable to shareholders	7	<b>(9)</b>	(17,922)
Dividend	8	<b>4,409</b>	–
Loss per share	9	<b>(0.002) cents</b>	(4.06) cents